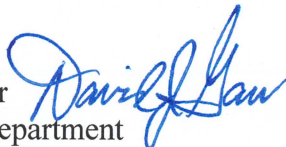


M e m o r a n d u m

To: Honorable Jerome E. Horton, Chairman
Honorable Michelle Steel, Vice Chair
Honorable Betty T. Yee, First District
Senator George Runner (Ret.), Second District
Honorable John Chiang, State Controller

Date: May 18, 2012

From: David J. Gau, Deputy Director
Property and Special Taxes Department



Subject: ***Board Meeting, May 30, 2012***
Item N, Administrative Session, Property Tax Forms

I am requesting that the attached property tax forms be submitted to the Board for adoption. Government Code section 15606 requires that the Board prescribe and enforce the use of all forms for the assessment of property for taxation, including forms to be used for the application for reduction in assessment. Pursuant to that mandate, staff worked with the California Assessors' Association Forms Subcommittee in the development of the attached new and revised property tax forms.

Board staff has undertaken a project to review, update, standardize, and provide property tax forms to county assessors in electronic formats in an effort to encourage counties to place the forms on their websites for their taxpayers' use. An auxiliary website was created where downloadable files for the property tax forms have been posted for easy access by county assessors. Additionally, forms that are generally completed by individual taxpayers (as opposed to organizations, corporations, partnerships, etc.) are provided in a format that meets the Americans With Disabilities Act requirements whereby a person with sight impairment will be able to complete the forms online using a screen reader.

Staff has reworked the appearance of some of the forms to conform to agency standards for readability and ease of use and to accommodate posting to the Internet for taxpayers' use. Revisions specific to a particular form are shown in brackets following the title of the form.

BOE-64-SES *Initial Purchaser Claim for Solar Energy System New Construction Exclusion*

[Revised instructions to accommodate amendments to Revenue and Taxation Code section 73 pursuant to ABx1 15.]

BOE-67-A *Notice of Supplemental Assessment (Counties without Section 1605 provisions)*

[Revised instructions to include assessment appeal filing information following a calamity reassessment.]

- BOE-67-B *Notice of Supplemental Assessment* (Counties with Section 1605 provisions)
[Revised instructions to include assessment appeal filing information following a calamity reassessment.]
- BOE-236 *Exemption of Leased Property Used Exclusively for Low-Income Housing*
[Reformatted to make it easier for taxpayers and counties to use, and to make it consistent with the format of other exemption forms.]
- BOE-236-A *Supplemental Affidavit for BOE-236, Housing—Lower-Income Households Eligibility Based on Family Household Income*
[Revised to include an example of "fiscal year."]
- BOE-261-G *Claim for Disabled Veterans' Property Tax Exemption*
[Revised to include 2013 lien date exemption amounts and low-income household limit.]
- BOE-261-GNT *Disabled Veterans' Exemption Change of Eligibility Report*
[Revised to include 2013 lien date exemption amounts and low-income household limit; expanded and reformatted questions regarding the reason and date of disqualification.]
- BOE-262-AH *Church Exemption Claim*
[Reformatted to make it easier for taxpayers and counties to use, and to make it consistent with the format of other exemption forms; added request for website location.]
- BOE-263 *Lessors' Exemption Claim*
[Revised to clarify filing deadline for exemption; added language to certification section to provide information to lessees regarding their rights under this exemption.]
- BOE-264-AH *College Exemption Claim*
[Reformatted to make it easier for taxpayers and counties to use, and to make it consistent with the format of other exemption forms.]
- BOE-266 *Claim for Homeowners' Property Tax Exemption* (English and Spanish)
[Revised top of form to accommodate county computer systems.]
- BOE-267 *Claim for Welfare Exemption, First Filing*
[Reformatted to make it easier for taxpayers and counties to use, and to make it consistent with the format of other exemption forms; added request for website location.]
- BOE-267-S *Religious Exemption*
[Reformatted to make it easier for taxpayers and counties to use, and to make it consistent with the format of other exemption forms.]

- BOE-268-A *Public School Exemption*
[Revised to clarify filing deadline for exemption.]
- BOE-268-B *Free Public Library or Free Museum Claim*
[Reformatted to make it easier for taxpayers and counties to use, and to make it consistent with the format of other exemption forms; clarified filing deadline for exemption.]
- BOE-502-D *Change in Ownership Statement Death of Real Property Owner*
[Revised to add language regarding transfers between parents and children.]

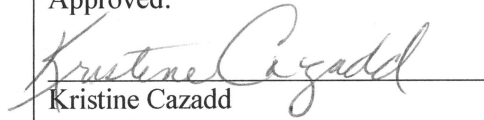
Please place these forms on the Board's May 30, 2012 Administrative Session for approval.

DJG:sk

Attachments

cc: Ms. Joann Richmond

Approved:


Kristine Cazadd
Executive Director

Board Approved:

Joann Richmond, Chief
Board Proceedings Division

INITIAL PURCHASER CLAIM FOR SOLAR ENERGY SYSTEM NEW CONSTRUCTION EXCLUSION

California law provides that under certain circumstances the initial purchaser of a building with an active solar energy system may qualify for a reduction in the assessed value of the property. In order to qualify for this reduction, this claim form must be completed and signed by the buyer and filed with the Assessor. Please refer to the General Information section for details.

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address.)

Note: "active solar energy system" does not include a solar swimming pool heater or hot tub heater.

CLAIMANT NAME (LAST, FIRST, MIDDLE INITIAL)

ADDRESS

CITY

STATE

ZIP

EMAIL ADDRESS

DAYTIME TELEPHONE NUMBER

()

ASSESSORS PARCEL NUMBER

PURCHASE DATE

INSTALLATION DATE



Check and complete the following:

1. \$ What is the value attributable to the active solar energy system included in the purchase price of the new building?
Attach a copy of any documents necessary to identify the type and value of the active energy system included in the purchase price.
2. \$ What is the amount of any rebate for the active solar energy system provided to either the owner-builder or you?
(See General Information)
3. ☐ Yes ☐ No Does the active solar energy system have pipes and ducts that are used to carry both energy derived from solar energy and energy derived from other sources? (See General Information)

BUILDER NAME

TITLE

ADDRESS

CITY

STATE

ZIP

EMAIL ADDRESS

DAYTIME TELEPHONE NUMBER

()

CERTIFICATION

I certify (or declare) that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.

SIGNATURE OF CLAIMANT

DATE



GENERAL INFORMATION

Section 73 states, in part:

- (b)(1) "Active solar energy system" means a system that uses solar devices, which are thermally isolated from living space or any other area where the energy is used, to provide for the collection, storage, or distribution of solar energy.
- (2) "Active solar energy system" does not include solar swimming pool heaters or hot tub heaters.
- (3) Active solar energy systems may be used for any of the following:
- (A) Domestic, recreational, therapeutic, or service water heating.
 - (B) Space conditioning.
 - (C) Production of electricity.
 - (D) Process heat.
 - (E) Solar mechanical energy.
- (d)(3) An active solar energy system that uses solar energy in the production of electricity does not include auxiliary equipment, such as furnaces and hot water heaters, that use a source of power other than solar energy to provide usable energy. An active solar energy system that uses solar energy in the production of electricity does include equipment, such as ducts and hot water tanks, that is utilized by both auxiliary equipment and solar energy equipment, that is, dual use equipment. That equipment is active solar energy system property only to the extent of 75 percent of its full cash value.
- (e)(1) Notwithstanding any other law, for purposes of this section, "the construction or addition of any active solar energy system" includes the construction of an active solar energy system incorporated by the owner-builder in the initial construction of a new building that the owner-builder does not intend to occupy or use. The exclusion from "newly constructed" provided by this subdivision applies to the initial purchaser who purchased the new building from the owner-builder, but only if the owner-builder did not receive an exclusion under this section for the same active solar energy system and only if the initial purchaser purchased the new building prior to that building becoming subject to reassessment to the owner-builder, as described in subdivision (d) of Section 75.12. The assessor shall administer this subdivision in the following manner:
- (A) The initial purchaser of the building shall file a claim with the assessor and provide to the assessor any documents necessary to identify the value attributable to the active solar energy system included in the purchase price of the new building. The claim shall also identify the amount of any rebate for the active solar energy system provided to either the owner-builder or the initial purchaser by the Public Utilities Commission, the State Energy Resources Conservation and Development Commission, an electrical corporation, a local publicly owned electric utility, or any other agency of California.
 - (B) The assessor shall evaluate the claim and determine the portion of the purchase price that is attributable to the active solar energy system. The assessor shall then reduce the new base year value established as a result of the change in ownership of the new building by an amount equal to the difference between the following two amounts:
 - (i) That portion of the value of the new building attributable to the active solar energy system.
 - (ii) The total amount of all rebates, if any, described in subparagraph (A) that were provided to either the owner-builder or the initial purchaser.
 - (C) The extension of the new construction exclusion to the initial purchaser of a newly constructed new building shall remain in effect only until there is a subsequent change in ownership of the new building.
- (f) Notwithstanding any other law, the exclusion from new construction provided by this section shall remain in effect only until there is a subsequent change in ownership.
- (g) This section applies to property tax lien dates for the 1999-2000 fiscal year to the 2015-16 fiscal year, inclusive.
- (h) The amendments made to this section by the act that added this subdivision apply beginning with the lien date for the 2008-09 fiscal year.
- (i)(1) This section shall remain in effect only until January 1, 2017, and as of that date is repealed.
- (2) Active energy solar systems that qualify for an exclusion under this section prior to January 1, 2017, shall continue to be excluded on and after January 1, 2017, until there is a subsequent change in ownership.

NOTICE OF SUPPLEMENTAL ASSESSMENT

[For counties in which the Board of Supervisors **has not**
adopted the provisions of section 1605(c)]

DATE OF NOTICE:

Assessor's Parcel Number:
Situation Address:

Date of Change of Ownership
or Completion of New Construction:

One or more supplemental assessments have been determined for the property shown above. Supplemental assessments are determined in accordance with the California Constitution, article XIII A, which generally requires a current market value reassessment of real property that has either undergone a change in ownership or is newly constructed.

As shown below, a supplemental assessment represents the difference between the property's "new base year value" (for example, current market value) and its existing taxable value. If the change in ownership or completion of new construction occurred between January 1 and May 31, *two* supplemental assessments are issued: one for the difference between the new base year value and the taxable value appearing on the current assessment roll, and another for the difference between the new base year value and the taxable value that will appear on the assessment roll being prepared.

If a supplemental assessment is a negative amount, the county auditor will make a refund of a portion of the taxes paid on assessments made on the current roll, or the roll being prepared, or both. A copy of the assessment roll is available for inspection by all interested parties during regular office hours.

YOUR RIGHT TO AN INFORMAL REVIEW

If you believe this assessment is incorrect, you have the right to an informal review with the Assessor's staff. You may contact the Assessor's Office for an informal review at () .

ASSESSOR'S USE ONLY

[Value section formatted by Assessor]

EXEMPTIONS

In general, any exemptions that have already been granted for this property remain in effect. If the assessee on the supplemental roll is eligible for an exemption of a greater amount, and a claim is filed for the next assessment year, then the difference in the amount between the two exemptions shall be applied to the supplemental assessment. Any claim previously filed by the owner of a dwelling for either the homeowners' exemption, the veterans' exemption, or the disabled veterans' exemption also constitutes a claim for such exemption on the supplemental roll. If no claim for any of these exemptions has previously been filed, or if you wish to file a claim for any other exemption, you may still be eligible for the exemption(s) if a claim is filed within 30 days after the date of this notice.

YOUR RIGHT TO APPEAL

You have the right to a formal appeal of the assessment which involves (1) the filing of a valid application, (2) a hearing before an appeals board, and (3) a decision. An *Application for Changed Assessment* form is available from, and should be filed with, the Clerk of the Board. You may contact the Clerk's Office at (_____) .

FILING DEADLINES

[For counties in which the Board of Supervisors has not adopted the provisions of section 1605(c)]

In general, a formal appeal may be filed within 60 days after the date of this notice (printed above) or the postmark date for the notice, whichever is later. **Calamity reassessment filing dates are within six months after the mailing of the assessment notice.**

An application is considered timely filed if (1) it is sent by U.S. mail, properly addressed with postage prepaid, postmarked no later than the filing deadline; OR (2) the appeals board is satisfied that the mailing occurred by the filing deadline. If the filing deadline falls on a Saturday, Sunday, or a legal holiday, an application that is mailed and postmarked on the next business day shall be considered timely filed.

In any case, an application may be filed within 12 months following the month in which this notice is received if you and the Assessor agree that there is an error in assessment resulting from the Assessor's judgment in determining the value of the property AND a written stipulation is filed with the assessment appeals board.

ADDITIONAL APPEAL RIGHTS

Under article XIII A of the California Constitution, the new base year value establishes a ceiling on the property's taxable value for subsequent assessment years. Once the new base year value is determined, for each subsequent assessment year the Assessor will enroll the lower of (1) the property's new base year value, adjusted annually for inflation by no more than 2 percent, or (2) the property's current market value, taking into account declines in value due to damage, depreciation, obsolescence, changes in market conditions, or other factors.

If no timely application is filed for the supplemental assessment, the new base year value may still be appealed. Specifically, an appeal of the new base year value may be filed during the regular appeals filing period for the current year or in any of the three following assessment years. The regular appeals filing period will begin on July 2 in each county and will end either on September 15 or November 30, depending on whether the County Assessor mails assessment notices to all taxpayers with property on the secured roll. You should contact the Clerk of the Board to determine the regular filing period. **Any reduction made as the result of such an appeal will, however, apply only to the assessment year for which the appeal is filed and assessment years thereafter; neither the supplemental assessment nor the values for assessment years prior to the year for which the appeal was initially filed would be reduced.**

EXCLUSIONS

Certain sales/transfers of property between parents and children and certain sales/transfers between grandparents and grandchildren may qualify for exclusion from reassessment thereby maintaining your lower property tax liability. Please contact our office at (_____) for further information.

NOTICE OF SUPPLEMENTAL ASSESSMENT

*[For counties in which the Board of Supervisors **has** adopted the provisions of section 1605(c) and counties of the first class]*

DATE OF NOTICE:

Assessor's Parcel Number:
Situation Address:

Date of Change of Ownership
or Completion of New Construction:

One or more supplemental assessments have been determined for the property shown above. Supplemental assessments are determined in accordance with the California Constitution, article XIII A, which generally requires a current market value reassessment of real property that has either undergone a change in ownership or is newly constructed.

As shown below, a supplemental assessment represents the difference between the property's "new base year value" (for example, current market value) and its existing taxable value. If the change in ownership or completion of new construction occurred between January 1 and May 31, two supplemental assessments are issued: one for the difference between the new base year value and the taxable value appearing on the current assessment roll, and another for the difference between the new base year value and the taxable value that will appear on the assessment roll being prepared.

If a supplemental assessment is a negative amount, the county auditor will make a refund of a portion of the taxes paid on assessments made on the current roll, or the roll being prepared, or both. A copy of the assessment roll is available for inspection by all interested parties during regular office hours.

EXEMPTIONS

In general, any exemptions that have already been granted for this property remain in effect. If the assessee on the supplemental roll is eligible for an exemption of a greater amount, and a claim is filed for the next assessment year, then the difference in the amount between the two exemptions shall be applied to the supplemental assessment. Any claim previously filed by the owner of a dwelling for either the homeowners' exemption, the veterans' exemption, or the disabled veterans' exemption also constitutes a claim for such exemption on the supplemental roll. If no claim for any of these exemptions has previously been filed, or if you wish to file a claim for any other exemption, you may still be eligible for the exemption(s) if a claim is filed within 30 days after the date of this notice.

ASSESSOR'S USE ONLY

[Value section formatted by Assessor]

YOUR RIGHT TO AN INFORMAL REVIEW

If you believe this assessment is incorrect, you have the right to an informal review with the Assessor's staff. You may contact the Assessor's Office for an informal review at _____.

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

YOUR RIGHT TO APPEAL

You have the right to a formal appeal of the assessment which involves (1) the filing of a valid application, (2) a hearing before an appeals board, and (3) a decision. An *Application for Changed Assessment* form is available from, and should be filed with, the Clerk of the Board. You may contact the Clerk's Office at () .

FILING DEADLINES

(For counties in which the Board of Supervisors has adopted the provisions of section 1605(c) and counties of the first class)

A formal appeal may be filed within 60 days of the date of mailing printed on the tax bill that will result from the supplemental assessment, or the postmark date for the tax bill, whichever is later. **Calamity reassessment filing dates are within six months after the mailing of the assessment notice.**

An application is considered timely filed if (1) it is sent by U.S. mail, properly addressed with postage prepaid, postmarked no later than the filing deadline; OR (2) the appeals board is satisfied that the mailing occurred by the filing deadline. If the filing deadline falls on a Saturday, Sunday, or a legal holiday, an application that is mailed and postmarked on the next business day shall be considered timely filed.

In any case, an application may be filed within 12 months following the month in which this notice is received if you and the Assessor agree that there is an error in assessment resulting from the Assessor's judgment in determining the value of the property AND a written stipulation is filed with the assessment appeals board.

ADDITIONAL APPEAL RIGHTS

Under article XIII A of the California Constitution, the new base year value establishes a ceiling on the property's taxable value for subsequent assessment years. Once the new base year value is determined, for each subsequent assessment year the Assessor will enroll the lower of (1) the property's new base year value, adjusted annually for inflation by no more than 2 percent, or (2) the property's current market value, taking into account declines in value due to damage, depreciation, obsolescence, changes in market conditions, or other factors.

If no timely application is filed for the supplemental assessment, the new base year value may still be appealed. Specifically, an appeal of the new base year value may be filed during the regular appeals filing period for the current year or in any of the three following assessment years. The regular appeals filing period will begin on July 2 in each county and will end either on September 15 or November 30, depending on whether the County Assessor mails assessment notices to all taxpayers with property on the secured roll. You should contact the Clerk of the Board to determine the regular filing period. **Any reduction made as the result of such an appeal will, however, apply only to the assessment year for which the appeal is filed and assessment years thereafter; neither the supplemental assessment nor the values for assessment years prior to the year for which the appeal was initially filed would be reduced.**

EXCLUSIONS

Certain sales/transfers of property between parents and children and certain sales/transfers between grandparents and grandchildren may qualify for exclusion from reassessment thereby maintaining your lower property tax liability. Please contact our office at () for further information.

**EXEMPTION OF LEASED PROPERTY USED
EXCLUSIVELY FOR LOW-INCOME HOUSING****REFORMATTED**

This claim is filed for fiscal year 20 ____ - 20 ____.
(Example: a person filing a timely claim in January 2011
would enter "2011-2012.")

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address)

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FOR ASSESSOR'S USE ONLY

Received by _____
(Assessor's designee)

of _____ on _____
(county or city) (date)

NAME OF ORGANIZATION

MAILING ADDRESS (number and street)

CITY, STATE, ZIP CODE

ADDRESS OF PROPERTY FOR WHICH THE EXEMPTION IS CLAIMED (number and street, city)

ASSESSOR'S PARCEL NUMBER

1. Was the property leased to the lessee for a term of 35 years or more, or was the lease transferred to the lessee with a remaining term of 35 years or more? (The Assessor may require a copy of the lease be submitted.)

☐ YES ☐ NO

2. Was the property used exclusively and solely for rental housing and related facilities for tenants who are persons of low income as defined in section 50093 of the Health and Safety Code?

☐ YES ☐ NO

An affidavit affirming that the tenants' incomes do not exceed the limits provided by section 50093 of the Health and Safety Code:

☐ is attached ☐ will be provided within _____ days ☐ will be provided by the lessee (if this claim is filed by the lessor).

The exemption cannot be allowed without the income affidavit.

3. The property is leased and operated by a (check one):

☐ a. Religious, hospital, scientific, or charitable fund, foundation, or corporation. **Note:** if this box is checked, the lessee must file and qualify for the Welfare Exemption provided by section 214 of the Revenue and Taxation Code in order for this exemption claim to be allowed.

☐ b. Public housing authority or public agency.

☐ c. Limited partnership in which the managing general partner has received a determination that it is a charitable organization under section 501(c)(3) of the Internal Revenue Code. If this box is checked, copies of the determination letter, the limited partnership agreement, and the Certificate of Limited Partnership (LP-1), including any amendments (LP-2), showing endorsement by the Secretary of State

☐ are attached ☐ will be submitted by the lessee. The exemption cannot be allowed without these documents.

Whom should we contact during normal business hours for additional information?

NAME		TITLE
DAYTIME TELEPHONE ()	EMAIL ADDRESS	

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.

SIGNATURE OF PERSON MAKING CLAIM ▶	TITLE
NAME OF PERSON MAKING CLAIM	DATE

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

**SUPPLEMENTAL AFFIDAVIT FOR BOE-236
HOUSING — LOWER-INCOME HOUSEHOLDS
ELIGIBILITY BASED ON FAMILY HOUSEHOLD
INCOME (Yearly Filing)**

This affidavit is required under the provisions of section 251 of the Revenue and Taxation Code for those organizations filing BOE-236, Exemptions of Leased Property Used Exclusively for Low-Income Housing.

This affidavit supplements the claim for exemption and must be filed with the Assessor. If you do not complete and file this form, it is grounds for denial of the exemption.

_____ states:
(name of person making affidavit)

1. That as _____,
(title, such as president, etc.)

2. of the _____,
(corporate or organization name)

3. the mailing address of which is _____,
(complete address including zip code)

4. for the property located at _____,
(address of property, including zip code)

5. That this affidavit is made on behalf of the above organization in support of a claim for exemption for the
20 _____ **- 20** _____ fiscal year. (Example: a person filing a timely claim in January 2011 would enter "2011-2012.")

ELIGIBILITY BASED ON FAMILY HOUSEHOLD INCOME

Section 236 of the California Revenue and Taxation Code provides that property used exclusively for providing housing for lower-income households can qualify for an exemption from property taxes to the extent that incomes of households residing therein do not exceed amounts listed below:


No. of Persons in Household	Maximum Income	No. of Persons in Household	Maximum Income	No. of Persons in Household	Maximum Income
1		4		7	
2		5		8	
3		6			

NOTE: If a dollar amount is not entered for each number of persons, contact the Assessor. The amounts are different for each county and they change annually.

In order to qualify all or a portion of the total property for the exemption, you must have: (1) a signed statement for each household that qualifies (you keep the statement in case of further audit); and (2) you must complete the report on the reverse of this form.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.

SIGNATURE OF PERSON MAKING AFFIDAVIT 	TITLE	DATE
---	-------	------

A. LIST OF QUALIFIED HOUSEHOLDS

UNIT NUMBER (use two lines if there are two households in a unit)	NUMBER OF PERSONS IN HOUSEHOLD (may be more than one household in unit)	MAXIMUM INCOME FOR HOUSEHOLD DOES NOT EXCEED
1. _____	_____	_____
2. _____	_____	_____
3. _____	_____	_____
4. _____	_____	_____
5. _____	_____	_____
6. _____	_____	_____
7. _____	_____	_____
8. _____	_____	_____
9. _____	_____	_____
10. _____	_____	_____
11. _____	_____	_____
12. _____	_____	_____
13. _____	_____	_____
14. _____	_____	_____
15. _____	_____	_____
16. _____	_____	_____
17. _____	_____	_____
18. _____	_____	_____
19. _____	_____	_____
20. _____	_____	_____

B. RECAP FOR ALL FAMILIES, ELIGIBLE AND INELIGIBLE

NOTE: The low-income exemption calculation is the value of low-income households to the total area of the property.

	EXAMPLE	ACTUAL
1. Number of total households	100	
2. Number of qualified low-income households	40	
3. Total area of building(s) (<i>square feet</i>)	150,000	
4. Area of qualified low-income households (<i>square feet</i>)	75,000	

C. EXEMPTION CALCULATION

	EXAMPLE	ACTUAL
Percentage of the area of lower-income households occupying the property to the total area of the property.	75,000/150,000	
Percentage of Value of Property Eligible for Exemption	50%	

INSTRUCTIONS FOR COMPLETION OF SUPPLEMENTAL AFFIDAVIT FOR BOE-236

Housing — Lower-Income Households
Eligibility Based on Family Household Income

The claimant (organization) must follow the instructions listed below. The claimant should provide each household living on the property with a copy of the attached form titled Lower-Income Households — Statement of Family Household Income. The organization's property will not be allowed the exemption unless the proper information in a completed affidavit, in duplicate, is provided to the Assessor.

FISCAL YEAR

The fiscal year for which an exemption is sought must be entered correctly. The proper fiscal year follows the lien date (12:01 a.m., January 1) as of which the taxable or exempt status of the property is determined. For example, a person filing a timely claim in February 2011 would enter "2011-2012" on line four of the claim; a "2010-2011" entry on a claim filed in February 2011 would signify that a late claim was being filed for the preceding fiscal year.

A. LIST OF QUALIFIED HOUSEHOLDS

The claimant must list on the affidavit the following information for **only** those lower-income households that **qualify**:

- (1) Home address, apartment number, room number, etc. Use two lines if there are two households at the same location, etc.
- (2) The number of persons claimed to be in the household (one household for each line item).
- (3) The maximum income limit reported by each household (this figure should agree with the income limit based upon the number of persons in the household that as printed on the affidavit).

NOTE: No **by line item** reporting is necessary for vacant room (areas), households that did not report, households that may not be lower-income, or for households whose incomes exceed the applicable income limits.

B. RECAP FOR ALL FAMILIES, ELIGIBLE, AND INELIGIBLE

The claimant must complete the "Recap" section of the affidavit for all households, eligible and ineligible, by entering:

	Example
(1) The total number of households	100
(2) The number of low-income qualified households (one for each line item completed in B, above)	40
(3) The total area of the building(s) (square feet)	150,000
(4) The area of qualified low-income households (square feet)	75,000

C. EXEMPTION CALCULATION

The claimant must complete the Exemption Calculation section and enter the percentage of property value eligible for exemption on the appropriate line.

The exemption calculation percentage is computed by:

- (1) Entering the total number of households occupying the property (in the example the number is 100).
- (2) Enter the number of lower-income households occupying the property (in the example the number is 40).
- (3) Dividing the number in B(4) above (75,000) by the number in B(3) (150,000) to obtain the percentage of value of property eligible for exemption: $75,000/150,000 = 50$ percent.

(Suggested Family Household Income Reporting Form for _____)

**LOWER-INCOME HOUSEHOLDS
STATEMENT OF HOUSEHOLD INCOME**

Promptly sign and file this statement by _____ with an officer or the manager of the organization on whose property you reside.

Name(s) of Occupants:

Address or Unit No.:
(No P.O. Box Nos.)

Complete the statement and return it to the manager of the organization that provides the housing.

1. Number of persons in family household (*see instructions*). _____
2. I certify (or declare) under penalty of perjury under the laws of the State of California that the family household income for the prior calendar year did not exceed \$ _____. (*Enter the amount of the income limit, shown below, for the number of persons in family household.*)

NUMBER OF PERSONS IN FAMILY HOUSEHOLD	INCOME LIMIT
--	--------------

1	\$
2	\$
3	\$
4	\$
5	\$
6	\$
7	\$
8	\$

SIGNATURE



TITLE

DATE

(FAMILY HOUSEHOLD INCOME REPORTING FORM)

GENERAL INFORMATION

Section 236 of the California Revenue and Taxation Code provides that property used exclusively for providing housing for lower-income households can qualify for an exemption from property taxes.

INSTRUCTIONS

FAMILY HOUSEHOLD INCOME

1. Enter the **names** of the persons who are in your household. Also, enter address or unit number.
2. Enter on line 1 the **number** of persons who are in your household.
3. Enter on line 2 the income limit figure for the number of persons shown on line 1.
4. Sign the statement **if** your combined household income is the same as or less than the income limit.
5. Promptly return the statement to an officer or the manager of the organization on whose property you reside so the organization will have time to complete the form that must be filed with the Assessor.

HOUSEHOLD INCOME

Income includes but is not limited to:

- (1) Wages, salaries, fees, tips, bonuses, commissions, and other employee compensation.
- (2) Net income from the operation of a business or profession or from rental of real or personal property.
- (3) Interest and dividends.
- (4) Periodic payments received from social security, annuities, insurance policies, retirement funds, pensions, disability, or other similar types of periodic receipts.
- (5) Unemployment and disability compensation, workers compensation and severance pay.
- (6) Public assistance exclusive of any amount specified for shelter and utilities.
- (7) Alimony, child support payments, and regular contributions or gifts from persons not residing in the dwelling.
- (8) All regular pay, special pay, and allowances of a member of the Armed Forces who is head of the household or spouse.

The following items shall not be considered as income:

- (1) Casual, sporadic, or irregular gifts.
- (2) Amounts specifically for or in reimbursement of the cost of medical expenses.
- (3) Lump sum additions to family assets, such as inheritances, insurance payments (including payments under health and accident insurance and workers' compensation), capital gains, and settlement for personal or property losses.
- (4) Amounts of educational scholarships paid directly to the student or educational institution and veteran benefits for costs of tuition, fees, books, and equipment.
- (5) The value of food coupons.
- (6) Payments received from the ACTION Agency, VISTA, Service Learning Programs, Special Volunteer Programs, National Older American Volunteer Program, Retired Senior Volunteer Program, Foster Grandparent Program, Older American Community Services Program, SCORE, and ACE.
- (7) Foster Child Care payments.

For a complete listing of income and deductions, see Department of Housing and Community Development Regulations, section 6914.

STATEMENTS

This claim form may be used to file for the Disabled Veterans' Exemption for the regular assessment roll and the supplemental assessment roll. Separate claims are required for each fiscal year when filing the Low-Income Exemption. Please carefully read the information and instructions before answering the questions listed below. If you received the Disabled Veterans' Exemption last year and are filing this form solely to claim the Low-Income Exemption, check here ☐ and proceed directly to item 4.

1. a. When did you acquire this property? _____
(month/day/year)
- b. Date you occupied or intend to occupy this property as your principal residence: _____
(month/day/year)
- c. Have you claimed the Disabled Veterans' Exemption on your previous residence? ☐ Yes ☐ No
If **yes**, see Question 1d below.
- d. Has that home been sold or transferred? ☐ Yes ☐ No What is the address of that home, including the city and county where the home is located?

Address: _____

City: _____ County: _____
2. a. **Effective** date of disability rating from the USDVA*? _____
- b. Date **received** disability rating from the USDVA*? _____
*United States Department of Veterans Affairs
3. The basis for this claim is (please check the appropriate boxes):
 - a. ☐ Blind in both eyes (*blind* means having a visual acuity of 5/200 or less, or concentric contraction of the visual field to 5 degrees or less; proof is attached);
 - b. ☐ Disabled because of loss of use of 2 or more limbs (*loss of the use of a limb* means that the limb has been amputated, or its use has been lost by reason of ankylosis, progressive muscular dystrophies, or paralysis; proof is attached);
 - c. ☐ Totally disabled as a result of a service-connected ☐ injury or ☐ disease (*totally disabled* means that the United States Veterans Administration or the military service from which discharged has rated the disability at 100 percent or has rated the disability compensation at 100 percent by reason of being unable to secure or follow a substantially gainful occupation; proof is attached);
 - d. ☐ Unmarried surviving spouse of a deceased veteran who during his or her lifetime qualified for this exemption or who would have qualified for this exemption under the laws effective on January 1, 1977 (January 1, 1979, for disease) except that the veteran died prior to January 1, 1977 (January 1, 1979, for disease). Disability: ☐ blindness; ☐ loss of use of two or more limbs; ☐ total disability because of injury; or ☐ total disability because of disease (*check applicable box*; proof of disability, copy of marriage license, and copy of death certificate must be submitted to the Assessor).
My spouse died on: _____
(month/day/year)
 - e. ☐ Unmarried surviving spouse of a person who, as a result of service-connected injury or disease, died while on active duty in the military service or after being honorably discharged (copy of marriage license, proof that the cause of death was service-connected, dates of service, and copy of death certificate or report of casualty must be submitted to the Assessor).
My spouse died on: _____
(month/day/year)
4. To be completed **only** by claimants for the **Low-Income** Exemption:

My yearly household income (see the instructions) for the prior calendar year was \$ _____. If the amount entered does not exceed the indexed low-income limit for the year you are claiming, the Low-Income Exemption shall apply. If you enter an amount greater than the limit, or you **do not enter an amount**, the Assessor will only allow the Basic Exemption. See attached schedule for income limits.

Telephone No. (8 a.m. - 5 p.m.) (_____) _____ Email: _____

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.

SIGNATURE OF PERSON MAKING CLAIM

DATE



GENERAL INFORMATION

There are a number of alternatives by which a Disabled Veterans' Property Tax Exemption may be granted:

Alternative 1: The exemption is available to an eligible owner or the veteran spouse of an owner of a dwelling that is occupied as the principal place of residence for the veteran as of: **a)** 12:01 a.m. January 1 each year; **b)** the date of the veteran's qualifying disability or compensation rating from the USDVA; **c)** the date residency is established at a property already owned by the qualifying claimant; or **d)** the date the veteran died as a result of a service connected injury or disease where the unmarried surviving spouse is the claimant.

Alternative 2: The exemption is available to an eligible owner or veteran spouse of the owner of a dwelling subject to supplemental assessment(s) resulting from a change in ownership or completion of new construction on or after January 1, provided:

- (a) The owner or the owner's veteran spouse occupies or intends to occupy the property as his or her principal place of residence within 90 days after the change in ownership or completion of construction, **and**
- (b) The property is **not** already receiving the Disabled Veterans' Exemption or another property tax exemption of greater value. If the property received an exemption of **lesser** value on the current roll, the difference in the amount between the two exemptions shall be applied to the supplemental assessment.
- (c) The owner does not own other property which is currently receiving the Disabled Veterans' Exemption.

Exemption under Alternative 2 will apply to the supplemental assessment(s), if any, and any remaining exemption amount may be applied toward the regular assessment.

Effective date: The Disabled Veteran's Exemption applies beginning on: 1) the effective date, as determined by the USDVA, of a disability rating that qualifies the claimant for the exemption, or 2) the date the claimant purchases and/or moves into a qualified property, or 3) the date of a qualified veteran's death where the unmarried surviving spouse is the claimant.

To obtain the exemption, the claimant must be an owner or co-owner, a veteran spouse of an owner, a purchaser named in a contract of sale, or a shareholder in a corporation where the rights of shareholding entitle the claimant to possession of a home owned by the corporation. The dwelling may be any place of residence subject to property tax; a single-family residence, a structure containing more than one dwelling unit, a condominium or unit in a cooperative housing project, a houseboat, a manufactured home (mobilehome), land you own on which you live in a state-licensed trailer or manufactured home (mobilehome), whether leased or owned, and the cabana for such a trailer or manufactured home (mobilehome). A dwelling does not qualify for the exemption if it is, or is intended to be, rented, vacant and unoccupied, or the vacation or secondary home of the claimant.

If the Disabled Veterans' Exemption is granted and the property later becomes ineligible for the exemption, you are responsible for notifying the Assessor of that fact immediately. You will be sent a notice on or shortly after January 1 each year to ascertain whether you have retained your eligibility. Section 279.5 of the Revenue and Taxation Code provides for a penalty of 25 percent of the escape assessment added for failure to notify the Assessor when the property is no longer eligible for the exemption. To avoid the penalty, you must notify the Assessor by the following June 30.

Once granted, the Basic Exemption remains in effect until terminated. Annual filing is required where the Low Income Exemption is claimed. Once terminated, a new claim form must be obtained from and filed with the Assessor to regain eligibility.

DEADLINES FOR TIMELY FILINGS

Alternative 1a: The full exemption is available to the Low-Income Exemption claimant if the filing is made by 5 p.m. on February 15 of each year. If a claim for the Low-Income exemption is filed after that time but by 5 p.m. on December 10, 90 percent of the exemption is available. For claims filed after that time, 85 percent of the exemption is available.

If a late filed claim is made for the Low-Income Exemption, subsequent to a timely filed claim for the Basic Exemption, a claimant shall qualify for 90 percent or 85 percent of the additional exemption amount, depending upon the filing date:

(\$150,000 - \$100,000 = \$50,000 x 90% = \$45,000 additional exemption amount allowed.)

Alternatives 1b, 1c, and 1d: The full exemption is available, prorated to the date of eligibility, if the filing is made on or before January 1 of the year next following the year in which 1) the disability rating was received, or 2) residency is established on a property already owned by the claimant, or 3) the veteran died due to a service-connected injury or disease, or 90 days after any such event, whichever is later. Thereafter, if an appropriate application for exemption is filed, 85 percent of the exemption available shall be allowed, subject to a four-year statute of limitations.

Alternative 2: A full exemption (up to the amount of the supplemental assessment, if any) is available if the filing is made by 5 p.m. on the 30th day following the notice of supplemental assessment. Ninety percent of the exemption available shall be allowed, if a claim is filed after the 30th day following the date of the notice of supplemental assessment, but on or before the date on which the first installment of taxes on the supplemental tax bill becomes delinquent. Thereafter, if an appropriate claim is filed, 85 percent of the exemption shall be allowed subject to a four year statute of limitations. If no supplemental notice is received, the claim must be filed on or before the January 1 following the date in which the property was purchased.

INSTRUCTIONS

If your name is printed on the form, make sure that it is correct and complete. Change the printed address if it is incorrect. If you are the unmarried surviving spouse of a veteran, enter the veteran's name as shown on the discharge documents; if you are using your maiden name or a surname other than the deceased veteran's name, attach an explanation.

If there are no entries printed on the form when you receive it, enter your full name and mailing address, including your zip code.

LOCATION OF THE DWELLING. If the parcel number or the legal description of the property and the address of the dwelling are printed on the form, check to see that they are printed correctly and correct them if they are not. These entries identify the dwelling on which you claim the exemption.

If the dwelling has no street address, so state. Do not enter a post office box number for the address of the dwelling.

INSTRUCTIONS FOR STATEMENTS

Item 1. Please answer the applicable questions. The Assessor will allow the proper exemption(s).

Item 2. Please answer the applicable questions.

Item 3. A veteran must check one of the boxes (a), (b), or (c). An unmarried surviving spouse must check either box (d) or box (e); if box (d) is checked, the surviving spouse must also check the box indicating the disability of the deceased veteran. Proof of disability must be attached to the claim. If original documents are forwarded to the Assessor, the Assessor will make a copy and return the originals to you. The unmarried surviving spouse must include both a marriage license and proof of the deceased veteran's disability.

Item 4. If you are claiming the Low-Income Exemption, compute your household income as determined below and enter the net household income (*total of A less total of B*) on item 4 of the claim.

Household Income (section 20504)

Household income means all income received by all persons of a household while members of such household. Include only the income of persons who were members of the household during the calendar year prior to the year of this claim (if the claim is for 2012, the income would be for the calendar year 2011.)

The term *household* includes the claimant and all other persons, except bona fide renters, minors, or students.

A. Household income includes:

(You will not be required to attach a list showing your income, but such a list should be retained by you for audit purposes.)

- (1) Wages, salaries, tips, and other employee compensation.
- (2) Social Security, including the amount deducted for Medi-Care premiums.
- (3) Railroad retirement.
- (4) Interest and dividends.
- (5) Pensions, annuities and disability retirement payments.
- (6) SSI/SSP (Supplemental Security Income/State Supplemental Plan), AB (Aid to the Blind), ATD (Aid to Totally Disabled), AFDC (Aid to Families with Dependent Children), and APSB (Aid to the Potentially Self-Supporting Blind).
- (7) Rental income (or loss).
- (8) Net income (or loss) from a business.
- (9) Income (or loss) from the sale of capital assets.
- (10) Life insurance proceeds that exceed expenses.
- (11) Veterans benefits received from the Veterans Administration.
- (12) Gifts and inheritances in excess of \$300, except between members of the household.
- (13) Unemployment insurance benefits.
- (14) Workers compensation for temporary disability (not for permanent disability).
- (15) Amounts contributed on behalf of the claimant to a tax sheltered or deferred compensation plan (also a deduction), see (c) below.
- (16) Sick leave payments.
- (17) Nontaxable gain from the sale of a residence.
- (18) Income received by all other household members while they lived in the claimant's home during the last calendar year except a minor, student, or renter.

B. Adjustments to Income

Section 17072 of the Revenue and Taxation Code provides for an *adjusted gross income*, which means, in the case of an individual, gross income minus the following deductions:

- (a) Forfeited interest penalty.
- (b) Alimony paid.
- (c) Individual retirement arrangement, Keogh (HR 10), Simplified Employee Plan (SEP), or SIMPLE plans.
- (d) Employee business expenses.
- (e) Moving expenses and deductions of expenses (already taken) for the production of income (or loss) reported in Items 7 (rental), 8 (business), and 9 (sale of capital assets) included in *income*.
- (f) Student loan interest.
- (g) Medical savings account.

SCHEDULE FOR DISABLED VETERANS' EXEMPTION

EXEMPTION AMOUNTS AND HOUSEHOLD INCOME LIMITS

Lien Date	Basic Exemption *	Low-Income Exemption *	Low-Income Household Limit **
2013	\$122,128	\$183,193	\$54,842
2012	\$119,285	\$178,929	\$53,566
2011	\$116,845	\$175,269	\$52,470
2010	\$115,060	\$172,592	\$51,669
2009	\$114,634	\$171,952	\$51,478
2008	\$111,296	\$166,944	\$49,979
2007	\$107,613	\$161,420	\$48,325
2006	\$103,107	\$154,661	\$46,302
2005	\$100,000	\$150,000	\$44,907
2004	\$100,000	\$150,000	\$44,302
2003	\$100,000	\$150,000	\$42,814
2002	\$100,000	\$150,000	\$41,814

* Inflation indexing for the exemption amounts commenced on January 1, 2006.

** Inflation indexing for the household income limit commenced on January 1, 2002.

2013 DISABLED VETERANS' EXEMPTION CHANGE OF ELIGIBILITY REPORT

CLAIMANT NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address)

APN: _____

Dear Claimant:

Our records indicate that you have been receiving the Disabled Veterans' Exemption. Use this form only to notify the Assessor if you are no longer eligible for the exemption on this property. **Do not send in this form if you are still eligible and all information printed on the form is correct and up to date as of January 1, 2013.** Note: If you believe you qualify for the Low-Income Exemption (see below), you must submit a new claim form to the Assessor by February 15.

The laws governing the Disabled Veterans' Exemption provide that once you file a claim and receive the exemption you need not file each year as long as you continue to qualify. The law further provides that when a disabled veteran or surviving spouse is no longer eligible for exemption, the Assessor must be notified. A 25 percent penalty assessment for failure to so notify the Assessor is also part of the law.

Article XIII of the California Constitution, section 4(a), and Revenue and Taxation Code section 205.5 provide an exemption for property which constitutes the home of a veteran, or the home of the unmarried surviving spouse of a veteran, who, because of injury or disease incurred in military service, is blind in both eyes, has lost the use of two or more limbs, or is totally disabled. There are two exemption levels - a basic exemption and one for low-income household claimants, both of which are adjusted annually for inflation*. The exemption does not apply to direct levies or special taxes. Once granted, the Basic Exemption remains in effect without annual filing until terminated. Annual filing is required for any year in which a Low-Income Exemption is claimed. Please refer to the attached schedule for the current amount and household income limits.

Totally disabled means that the United States Veterans Administration or the military service from which discharged has rated the disability at 100 percent or has rated the disability compensation at 100 percent by reason of being unable to secure or follow a substantially gainful occupation.

If you are receiving the Basic Exemption because of blindness, the loss of two limbs, or because you are totally disabled, the exemption will remain in effect. **If you believe you qualify for the Low-Income Exemption, obtain a Disabled Veterans' Property Tax Exemption Claim Form, BOE-261-G, from the Assessor, complete it, and file it with the Assessor by February 15, 2013.**

DISQUALIFYING CONDITIONS

Sign and return this notice if one or more of the following conditions apply to you.

1. At any time during 2012, the property was no longer your principal residence or you did not own it. (An *owner* includes a purchaser under contract of sale, an owner of a share in a housing cooperative, and a shareholder in a corporation when the rights of shareholding entitle one to possession of a home owned by the corporation.) **NOTE: If you were confined to a hospital or other care facility but principally resided at this residence prior to that confinement, you are still eligible for the exemption provided the property has not been rented or leased.**
2. If the basis of your exemption was blindness and your visual acuity in both eyes is no longer rated at 5/200 or less, or the concentric contraction of the visual field is no longer 5 degrees or less, or if the basis was the loss of use of two limbs and the use of one or both has been restored.
3. If you are the veteran and the United States Veterans Administration or the military service from which you were discharged no longer rates your disability at 100 percent or no longer rates your disability compensation at 100 percent by reason of being unable to secure or follow a substantially gainful occupation.
4. If you are a surviving spouse of a deceased disabled veteran and you have remarried.
5. The property has been altered and is no longer a dwelling.

*As provided by Revenue and Taxation Code section 205.5, the exemption amount and the household income limit shall be compounded annually by an inflation factor tied to the California Consumer Price Index. Please refer to the attached schedule for the current amounts and limits.

(continued on reverse)

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

SIGN HERE ONLY IF YOU NO LONGER QUALIFY FOR THE DISABLED VETERANS' EXEMPTION AS OF JANUARY 1, 2013*I no longer qualify for the Disabled Veterans' Exemption.*

Signature _____

Date _____

Daytime Telephone Number (____) _____

Social Security Number: ____ - ____ - _____

REASON AND DATE OF DISQUALIFICATION *(It is extremely important that you enter the date that you became ineligible.)*1. ☐ The property is no longer my principal place of residence because:A. ☐ I sold the property on (date): _____

If sale is unrecorded, enter name of purchaser: _____

B. ☐ I am still the owner of the property but I no longer reside there as of (date): _____2. ☐ I received the exemption as the surviving spouse of a deceased disabled veteran and I remarried on (date): _____3. ☐ My disability or disability compensation was changed to less than 100 percent on (date): _____4. ☐ I am no longer blind; visual acuity in both eyes was not rated at 5/200 or less, or have a concentric contraction of 5 degrees or less on (date): _____5. ☐ I have no longer lost the use of two limbs; use was restored on (date): _____6. ☐ Following a death, the property is no longer occupied by a qualified disabled veteran.

A. Name of deceased veteran: _____

B. Date of death: _____ **Please attach a copy of the Death Certificate.**

C. Name of person requesting change: _____

D. Relationship to disabled veteran or unmarried surviving spouse: _____

E. Daytime telephone number (____) _____

F. Signature _____

If you change your principal place of residence on or after January 1, 2013, and the new resident of the property is not eligible for the exemption, the exemption shall cease to apply to that property on the date of the sale or transfer. An exemption will not be allowed on your new residence until you qualify and file a claim with the Assessor or within 30 days of the date of notice of supplemental assessment. In the case where a supplemental notice was not mailed or not required, you must file a claim the *later* of:

(a) 90 days of acquisition of your new residence, or 90 days after you establish residency at a property you previously owned; or

(b) on or before the next following lien date after the year that your property was acquired, or when you established residency in a previously owned property.

Note: If you were not eligible for the exemption on January 1, 2013, you **must** notify the Assessor on or before June 30, 2013, or you will be subject to payment of the amount of taxes the exemption represents, plus a 25 percent penalty and interest.

SCHEDULE FOR DISABLED VETERANS' EXEMPTION

EXEMPTION AMOUNTS AND HOUSEHOLD INCOME LIMITS

Lien Date	Basic Exemption *	Low-Income Exemption *	Low-Income Household Limit **
2013	\$122,128	\$183,193	\$54,842
2012	\$119,285	\$178,929	\$53,566
2011	\$116,845	\$175,269	\$52,470
2010	\$115,060	\$172,592	\$51,669
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2004	\$100,000	\$150,000	\$44,302
2003	\$100,000	\$150,000	\$42,814
2002	\$100,000	\$150,000	\$41,814

* Inflation indexing for the exemption amounts commenced on January 1, 2006.

** Inflation indexing for the household income limit commenced on January 1, 2002.

CHURCH EXEMPTION**PROPERTY USED SOLELY FOR RELIGIOUS WORSHIP**

This claim is filed for fiscal year 20____ - 20____.

(Example: a person filing a timely claim in January 2011 would enter "2011-2012.")

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address)

FOR ASSESSOR'S USE ONLY

Received _____

Approved _____

Denied _____

Reason for denial _____

To receive the full exemption, this claim must be filed with the Assessor by February 15.

NAME OF CHURCH, ORGANIZATION, ETC.

WEBSITE ADDRESS (IF ANY)

MAILING ADDRESS (NUMBER AND STREET/P. O. BOX)

CITY, STATE, ZIP CODE

ADDRESS OF PROPERTY (NUMBER AND STREET)

ASSESSOR'S PARCEL NUMBER

CITY, COUNTY, ZIP CODE

DATE PROPERTY WAS FIRST USED BY CLAIMANT

1. Owner and operator: (check applicable boxes)

Claimant is: ☐ Owner and operator ☐ Owner only ☐ Operator only

and claims exemption on all ☐ Land ☐ Buildings and improvements and/or ☐ Personal property

2. Are all buildings and equipment claimed as exempt used solely for religious worship, including any building in the course of construction?

☐ Yes ☐ No

3. Is the land claimed as exempt required for the convenient use of these buildings?

☐ Yes ☐ No

4. Is all real property used by the church upon which exemption is claimed for parking purposes necessarily and reasonably required for the parking of automobiles of persons attending or engaged in religious worship or religious activity, and which is not at other times used for commercial purposes?

☐ Yes ☐ No

Commercial purposes does not include the parking of vehicles or bicycles, the revenue of which does not exceed the ordinary and necessary costs of operating and maintaining the property for parking purposes. Leased property used for parking purposes is eligible for exemption only if the congregation of the church, religious congregation, or sect is no greater than 500 members.

5. State all uses of the property:**6. a. Is an elementary school and/or secondary school being operated at this location?**

☐ Yes ☐ No

b. Is a children's day care center being operated at this location (a children's day care center includes licensed nursery schools, preschools, and infant care centers)?

☐ Yes ☐ No

Note: If the answer is YES to a. or b. above, the property is not eligible for the Church Exemption. If the property is both owned and operated by the church and used for religious worship, preschool purposes, nursery school purposes, kindergarten purposes, school purposes of less than collegiate grade (grades 1 - 12), or for the purposes of both schools of collegiate grade and schools of less than collegiate grade, the claimant may qualify for the Religious Exemption. The Religious Exemption has a "one-time filing" provision and should be filed by February 15; contact the Assessor. The claimant may wish instead to annually file by February 15 for the Welfare Exemption.

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

7. Is the real property listed on this claim owned by the church?

☐ Yes ☐ No If NO, state the name and address of owner:

OWNER NAME

MAILING ADDRESS (NUMBER AND STREET/P. O. BOX)

CITY, STATE, ZIP CODE

8. Is leased property, if any, used by the church for parking purposes?

☐ Yes ☐ No If YES, is the congregation of the church, religious denomination, or sect greater than 500 members?

☐ Yes ☐ No If YES, the property, or portion thereof, so used is not eligible for exemption.

Note: The benefit of a property tax exemption must inure to the church; if the lease or rental agreement does not specifically provide that the church exemption is taken into account in fixing the terms of agreement, the church shall receive a reduction in rental payments, or a refund of such payments, if paid, for each month of occupancy (or use), or portion thereof, during the fiscal year equal to one-twelfth of the property taxes not paid during such fiscal year by reason of the Church Exemption.

9. Are bingo games being operated on this property? If YES, a claim for the Welfare Exemption must be filed with the Assessor by February 15 each year for the property, or portion of the property so used, to be exempt.

☐ Yes ☐ No

10. Is any portion of this property being used for living quarters for any person? If YES, describe that portion:

☐ Yes ☐ No

Note: Living quarters are not eligible for the Church or Religious Exemptions. Certain living quarters may be exempt under the Welfare Exemption. Contact the Assessor.

11. Is any portion of this property vacant and/or unused?

☐ Yes ☐ No If YES, describe that portion:

12. Has any portion of this property been rented to, leased to, or been used and/or operated by some person or organization other than the claimant since 12:01 a.m., January 1 last year?

☐ Yes ☐ No If YES, describe:

If property is leased to another church, provide the name and mailing address:

CHURCH NAME

MAILING ADDRESS (NUMBER AND STREET/P. O. BOX)

CITY, STATE, ZIP CODE

Note: Property used by others (except for worship only) is not eligible for the Church Exemption. It may be exempt if the claimant (owner) and the user/operator both file a claim for the Welfare Exemption. Contact the Assessor.

13. Has there been any change in the use of the property or any construction commenced and/or completed on this property since 12:01 a.m., January 1 last year?

☐ Yes ☐ No If YES, describe:

14. Is any equipment or other property at this location being leased or rented from someone else?

☐ Yes ☐ No If YES, list the name and address of the owner and the type, make, model, and serial number of the property. If the property listed is not used exclusively for religious worship, please state the other uses of the property (*attach schedule as necessary*):

Whom should we contact during normal business hours for additional information?

NAME		TITLE
DAYTIME TELEPHONE ()	EMAIL ADDRESS	

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.

SIGNATURE OF PERSON MAKING CLAIM ▶	TITLE
NAME OF PERSON MAKING CLAIM	DATE

LESSORS' EXEMPTION CLAIM

PROPERTY USED FOR FREE PUBLIC LIBRARIES AND
FREE MUSEUMS, AND PROPERTY **USED EXCLUSIVELY**
FOR PUBLIC SCHOOLS, COMMUNITY COLLEGES, STATE
COLLEGES, STATE UNIVERSITIES, UNIVERSITY OF
CALIFORNIA, CHURCHES, AND NONPROFIT COLLEGES

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address)

This claim must be filed with the Assessor
by February 15.

IDENTIFICATION OF APPLICANT

LESSOR'S CORPORATE OR ORGANIZATION NAME

MAILING ADDRESS

CITY, STATE, ZIP CODE

CORPORATE ID (IF ANY)

IDENTIFICATION OF PROPERTY

ADDRESS OF PROPERTY (NUMBER AND STREET)

FISCAL YEAR OF CLAIM

20__ - 20__

CITY, COUNTY, ZIP CODE

ASSESSOR'S PARCEL NUMBER

USE OF PROPERTY ☒ Check and state the primary and incidental qualifying uses of the property.

The exemption claim is made for the following property: (if there are numerous properties, please attach a list that clearly identifies the property and the name and address of the lessee)

PROPERTY TYPE	PRIMARY USE	INCIDENTAL USE
<input type="checkbox"/> Land		
<input type="checkbox"/> Buildings and Improvements		
<input type="checkbox"/> Personal Property		

NAME OF QUALIFYING LESSEE INSTITUTION

MAILING ADDRESS

CITY, STATE, ZIP CODE

☐ Yes ☐ No The lease confers upon the lessee the exclusive right to possession and use of the property, except that for free public libraries and free museums, the statute does not require "exclusive" use.

☐ Yes ☐ No Property in this claim for exemption will be reported by the lessor on a business property statement submitted to the Assessor. (See instructions for property statement filing requirements.)

☐ Yes ☐ No An affidavit is attached in which the lessee declares it exclusively uses the property for exempt purposes. If **No**, the affidavit will be submitted by the lessor with the property statement.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and belief.

SIGNATURE OF PERSON MAKING CLAIM

DATE

NAME OF PERSON MAKING CLAIM

TITLE

EMAIL ADDRESS

DAYTIME TELEPHONE
()

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

INSTRUCTIONS FOR FILING LESSORS' EXEMPTION CLAIM

IMPORTANT NOTICE

A qualifying institution is one whose property is **used for** free public libraries and free museums, and for property **used exclusively for** public schools, community colleges, state colleges, state universities, University of California, churches, and nonprofit colleges.

Failure to submit the lessee's affidavit will result in denial of the exemption for the lessor. Submission of the lessee's affidavit after the date the claim form is due (for taxpayers not required to file a property statement) or after the last day for filing the lessor's property statement without penalty under section 463 of the Revenue and Taxation Code (for taxpayers required to file a property statement) will result in a portion of the exemption being denied. A Lessee's Affidavit is not required for free public library or free museum exemption.

A sample affidavit is included as page 3 of this form.

IDENTIFICATION OF APPLICANT

Enter your company or organization information.

FISCAL YEAR

The fiscal year for which an exemption is sought must be entered correctly. The proper fiscal year follows the lien date (12:01 a.m., January 1) as of which the taxable or exempt status of the property is determined. For example, a person filing a timely claim in February 2011 would enter "2011-2012" on line four of the claim; a "2010-2011" entry on a claim filed in February 2011 would signify that a late claim was being filed for the preceding fiscal year.

USES OF PROPERTY

Check each of the types of property being claimed, and state the primary and incidental uses of the property.

Enter the name and address of the lessee. If additional space is required, or if more than one lessee is being listed, attach an itemized list.

Confirm, by checking the appropriate box, that the lease confers upon the lessee the **exclusive** right to possession and use of the property, except for free public libraries and free museums.

Check the appropriate box regarding property statement reporting. If you own taxable personal property in any county whose aggregate cost is \$100,000 or more for any assessment year, you must file a property statement with the Assessor of that county whether or not specifically requested to do so. Any person not otherwise required to file a statement shall do so upon request of the Assessor, regardless of aggregate cost.

Check the appropriate box to indicate whether the affidavit is attached or will be submitted with the property statement.

If the property, or a portion thereof, for which exemption is claimed is a student bookstore that generates unrelated business taxable income as defined in section 512 of the Internal Revenue Code, property taxes are determined by establishing a ratio of the unrelated business taxable income to the bookstore's gross income.

PROPERTY TAX BENEFITS

Property tax benefits claimed herein must be passed on to the lessee in the form of:

- (1) Reduction in rental payments (sections 202.2 and 206.2, Revenue and Taxation Code).
- (2) Refund of rental payments, if paid (sections 202.2 and 206.2, Revenue and Taxation Code).
- (3) Claim by lessee under the provisions of section 5096, Revenue and Taxation Code, for a refund of taxes paid by a lessor (section 202.2, Revenue and Taxation Code).

Note: Where the lessee files a claim for an exemption and reports leased property, such property will be allowed the exemption if used in an exempt manner.

RETURN THIS
AFFIDAVIT TO
LESSOR

AFFIDAVIT FOR EXECUTION BY QUALIFYING INSTITUTIONAL LESSEES

NAME OF QUALIFYING LESSEE INSTITUTION

MAILING ADDRESS

CITY, STATE, ZIP CODE

☒ Check the type of qualifying exclusive use of the property☐ PUBLIC SCHOOL☐ STATE UNIVERSITY☐ NONPROFIT COLLEGE☐ COMMUNITY COLLEGE☐ UNIVERSITY OF CALIFORNIA☐ STATE COLLEGE☐ CHURCH

NAME OF LESSOR

MAILING ADDRESS

CITY, STATE, ZIP CODE

DATE LEASE SIGNED

COMMENCEMENT DATE OF LEASE

THE ASSESSOR MAY REQUEST A COPY OF THE LEASE AGREEMENT

The following property is leased as of January 1 of this year. If personal property is being leased, indicate the type, make, model, serial number, etc. Attach a separate listing if necessary.

PROPERTY TYPE (REAL OR PERSONAL)	PROPERTY DESCRIPTION

☐ Yes ☐ No The property described herein, or a portion thereof, is used by a church for parking purposes.
If **Yes**, is the congregation of the church, religious denomination, or sect greater than 500 members? ☐ Yes ☐ No
If **Yes**, the property or portion thereof so used is not eligible for exemption.

☐ Yes ☐ No The property, or a portion thereof, is a student bookstore that generates unrelated business taxable income as defined in section 512 of the Internal Revenue Code.
If **Yes**, a copy of the institution's most recent tax return filed with the Internal Revenue Service must accompany this affidavit.
Property taxes are determined by establishing a ratio of the unrelated business taxable income to the bookstore's gross income.

CERTIFICATION

I understand that the lessor has filed for a property tax exemption on the above property leased to this institution, and that any benefit from the exemption must go to this institution by way of a reduction in rental payments or a refund in an amount equal to the reduction in taxes.

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and belief.

SIGNATURE OF PERSON MAKING CLAIM

DATE

NAME OF PERSON MAKING CLAIM

TITLE

EMAIL ADDRESS

DAYTIME TELEPHONE
()

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

COLLEGE EXEMPTION CLAIM

This claim is filed for fiscal year 20 ____ - 20 ____.
 (Example: a person filing a timely claim in January 2011
 would enter "2011-2012.")

This claim must be filed by 5:00 p.m., February 15.

CLAIMANT NAME AND MAILING ADDRESS
 (Make necessary corrections to the printed name and mailing address)

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FOR ASSESSOR'S USE ONLY

Received by _____
 (Assessor's designee)

of _____
 (county or city)

on _____
 (date)

NAME OF CLAIMANT

TITLE OF CLAIMANT

DAYTIME TELEPHONE NUMBER

()

CORPORATE NAME OF THE COLLEGE

ADDRESS (Street, City, County, State, Zip Code)

ASSESSOR'S PARCEL NUMBER OR LEGAL DESCRIPTION

DATE PROPERTY WAS FIRST USED BY CLAIMANT

1. Owner and operator: (check applicable boxes)

Claimant is: ☐ Owner and operator ☐ Owner only ☐ Operator only

and claims exemption on all ☐ Land ☐ Buildings and improvements and/or ☐ Personal property

2. Does the above institution qualify as a college or seminary of learning under the laws of the State of California?

☐ YES ☐ NO

3. Is the institution conducted as a non-profit entity?

☐ YES ☐ NO

4. Does the institution require for regular admission the completion of a four-year high school course or its equivalent?

☐ YES ☐ NO

5. Does the institution confer upon its graduates at least one academic or professional degree, based on a course of at least two years in liberal arts and sciences, or on a course of at least three years in professional studies, such as law, theology, education, medicine, dentistry, engineering, veterinary medicine, pharmacy, architecture, fine arts, commerce, or journalism?

☐ YES ☐ NO

6. Is the property for which the exemption is claimed used **exclusively for the purposes of education?**

☐ YES ☐ NO

7. List all buildings and other improvements for which exemption is claimed and state the primary and incidental use of each. Attach a separate sheet if necessary. Indicate whether leased or owned.

LOCATIONS	PRIMARY USE	INCIDENTAL USE

☐ LEASE ☐ OWN

☐ LEASE ☐ OWN

☐ LEASE ☐ OWN

☐ LEASE ☐ OWN

☐ LEASE ☐ OWN

☐ LEASE ☐ OWN

8. Has any construction commenced and/or been completed on this parcel since 12:01 a.m., January 1 of last year?

☐ YES ☐ NO If **YES**, please explain:

9. Is the property, or a portion thereof, for which an exemption is claimed a student bookstore that generates unrelated business taxable income as defined in section 512 of the Internal Revenue Code?

☐ YES ☐ NO

If **YES**, a copy of the institution's most recent tax return filed with the Internal Revenue Service must accompany this claim. Property taxes, as determined by establishing a ratio of the unrelated business taxable income to the bookstore's gross income, will be levied.

10. Has any of the property listed above been used for business purposes other than a student bookstore?

☐ YES ☐ NO If **YES**, please explain:

11. If the business is operated by someone other than the college, attach a copy of the lease or other agreement. Please explain:

12. Is any equipment or other property being leased or rented from someone else?

☐ YES ☐ NO

If **YES**, list on a separate sheet the name and address of the owner and the type, make, model, and serial number of the property. If the property listed is not **used exclusively** for educational purposes at the collegiate level, please state the other uses of the property. If real property, provide the name and address of the owner.

The benefit of a property tax exemption must inure to the lessee institution. If taxes paid by the lessor, see section 202.2 of the Revenue and Taxation Code.

ADDITIONAL REQUIRED DOCUMENTATION

- Attach a separate page showing the requirements for admission. A current catalog showing the requirements may be substituted.
- Attach a separate page, or current catalog, listing the degrees conferred upon the graduates and the requirements for each degree.
- Attach a copy of the financial statements (balance sheet and operating statement for the preceding fiscal year.)

Whom should we contact during normal business hours for additional information?

NAME		TITLE
DAYTIME TELEPHONE ()	EMAIL ADDRESS	

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.

SIGNATURE OF PERSON MAKING CLAIM	TITLE
NAME OF PERSON MAKING CLAIM	DATE

CLAIM FOR HOMEOWNERS' PROPERTY TAX EXEMPTION

If eligible, sign and file this form with the Assessor on or before February 15 or on or before the 30th day following the date of notice of supplemental assessment, whichever comes first.

SEE INSTRUCTIONS BEFORE COMPLETING

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address)

FOR ASSESSOR'S USE ONLY

Received _____
Approved _____
Denied _____
Reason for denial _____

PROPERTY DESCRIPTION

Parcel No. _____

Address of dwelling _____

Print your social security number and name here

SSN: _____ - _____ - _____

NAME: _____

Print co-owner's or spouse's social security number and name when
this property is also his/her principal residence

SSN: _____ - _____ - _____

NAME: _____

STATEMENTS

This claim may be used to file for the Homeowners' Exemption for the Assessment Roll and the Supplemental Assessment Roll. A new owner must file a claim even if the property is already receiving the homeowners' exemption. Please carefully read the information and instructions before answering the questions listed below.

1. When did you acquire this property? _____

(month/day/year)

2. Date you occupied this property as your principal residence (see instructions): _____

(month/day/year)

3. Do you own another property that is, or was, your principal place of residence in California? ☐ YES ☐ NO

If YES, please provide the address below, and the date you moved, if no longer your principal place of residence:

Address: _____
Street address City Zip Code month/day/year

Only the owners or their spouses who occupy the above-described property (including a purchaser under contract of sale) or his or her legal representative may sign this claim. (If the property comprises more than one dwelling unit, other co-owner occupants may wish to file separate claims; however, only one exemption will be allowed per dwelling unit.)

If you are buying this property under an unrecorded contract of sale and the Assessor does not have a copy of the contract, you must attach a copy to this claim.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.

SIGNATURE OF OWNER-OCCUPANT

DATE

SIGNATURE OF OCCUPANT'S SPOUSE OR CO-OWNER-OCCUPANT

DATE

EMAIL ADDRESS

DAYTIME TELEPHONE NUMBER
()

IF YOU DO NOT OCCUPY THIS PARCEL AS YOUR PRINCIPAL RESIDENCE, PLEASE DISCARD THIS FORM.

If you occupy this parcel at a later date, contact the Assessor at that time.

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

RECLAMO PARA LA EXENCIÓN DE IMPUESTOS PREDIALES DE LOS PROPIETARIOS DE CASAS

Si reúne los requisitos, firme y presente esta forma al Tasador a más tardar el 15 de febrero, o antes que hayan transcurrido 30 días a partir de la fecha de la notificación de la valuación suplementaria, lo que ocurra primero.

ANTES DE LLENARLA, LEA LAS INSTRUCCIONES

NOMBRE Y SU DIRECCIÓN
(Haga cambios necesarios al nombre escrito y dirección)

PARA USO DEL TASADOR

Received _____
Approved _____
Denied _____
Reason for denial _____

DESCRIPCIÓN DE LA PROPIEDAD

Número de Parcela _____

Dirección de casa _____

Imprima su número de Seguro Social y nombre

SSN: _____ - _____ - _____

NOMBRE: _____

Imprima el número de Seguro Social y nombre de su cónyuge o copropietario si esta propiedad también es su lugar de residencia principal

SSN: _____ - _____ - _____

NOMBRE: _____

DECLARACIONES

Esta forma de reclamo se puede utilizar para solicitar Exención para Propietarios de Casas para las Listas de Exención de Tasación de Propietarios, así como para la Lista de Tasación Suplementaria. El nuevo propietario tiene que presentar un reclamo, aunque la propiedad ya esté recibiendo la exención de propietarios de casas. Lea cuidadosamente la información que se le entrega, así como las instrucciones antes de contestar las siguientes preguntas.

1. ¿Cuándo adquirió usted esta propiedad? _____
(día/mes/año)

2. Fecha en que se mudó a esta propiedad, la cual será su residencia principal (vea instrucciones): _____
(día/mes/año)

3. ¿Usted es dueño/a de otra propiedad que es o era su lugar de residencia principal en California? ☐ Si ☐ No

Si sí, porfavor proveer la dirección abajo y la fecha de su mudanza si ya no es su residencia principal:

Dirección: _____ Ciudad _____ Código Postal _____ Día/Mes/Año _____

Solamente los dueños o los cónyuges ocupantes de la propiedad descrita anteriormente (incluyendo a un comprador bajo contrato de venta) o su representante legal pueden firmar este reclamo. (Si la propiedad consta de más de una unidad de vivienda, tal vez los otros ocupantes copropietarios deseen presentar reclamos por separado; sin embargo, se concederá una sola exención por unidad de vivienda.)

Si usted compra esta propiedad bajo un contrato de venta que no se ha registrado, y el Tasador no tiene una copia del mismo, deberá adjuntar a este reclamo una copia del contrato.

CERTIFICACIÓN

Certifico (o declaro), bajo pena de perjurio, en conformidad con las leyes del Estado de California, que toda la información anterior, así como la siguiente, incluyendo cualquier declaración o documento adjunto, es completa, correcta y verdadera según mi leal saber y entender.

FIRMA DEL PROPIETARIO-OCUPANTE	FECHA
FIRMA DEL CÓNYUGE DEL OCUPANTE O COPROPIETARIO-OCUPANTE	FECHA
CORREO ELECTRONICO	NUMERO TELEFONICO ()

SI NO HABITA ESTE INMUEBLE COMO SU RESIDENCIA PRINCIPAL, DESCARTE ESTA FORMA.

Si mas adelante ocupa esta inmueble, en ese momento comuníquese con el Tasador.

ESTE DOCUMENTO NO ES SUJETO A LA INSPECCIÓN PÚBLICA

GENERAL INFORMATION

California property tax laws provide two alternatives by which the Homeowners' Exemption, up to a maximum of \$7,000 of assessed value, may be granted.

Alternative 1: The exemption is available to an eligible owner of a dwelling which is occupied as the owner's principal place of residence as of 12:01 a.m., January 1 each year; or

Alternative 2: The exemption is available to an eligible owner of a dwelling subject to supplemental assessment(s) resulting from a change in ownership or completion of new construction on or after January 1, provided:

- (a) The owner occupies the property as his or her principal place of residence within 90 days after the change in ownership or completion of construction; and
- (b) The property is **not** already receiving the Homeowners' Exemption or another property tax exemption of greater value. If the property received an exemption of **lesser** value on the current roll, the difference in the amount between the two exemptions shall be applied to the Supplemental Assessment.

To help you determine your principal residence, consider (1) where you are registered to vote, (2) the home address on your automobile registration, and (3) where you normally return after work. If after considering these criteria you are still uncertain, choose the place at which you have spent the major portion of your time this year.

Filing for exemption under Alternative 2 will apply to the supplemental assessment(s), if any, and serve as filing for the exemption for the following fiscal year(s).

To obtain the exemption, the claimant must be an owner or co-owner or a purchaser named in a contract of sale. The dwelling may be any place of residence subject to property tax; a single-family residence, a structure containing more than one dwelling unit, a condominium or unit in a cooperative housing project, a houseboat, a manufactured home (mobilehome), land you own on which you live in a state-licensed trailer or manufactured home (mobilehome), and the cabana for such a trailer or manufactured home (mobilehome) are examples. A dwelling does not qualify for the exemption if it is, or is intended to be, rented, vacant and unoccupied, or the vacation or secondary home of the claimant. If you do not occupy this parcel as your principal residence, please discard this form.

If the Homeowners' Exemption is granted and the property later becomes ineligible for the exemption, you are responsible for notifying the Assessor of that fact immediately. Section 531.6 of the Revenue and Taxation Code provides for a **penalty of 25 percent of the escape assessment added for failure to notify the Assessor of the county where the property is located in a timely manner when property is no longer eligible for the exemption**. As a reminder, your tax bill, or copy, mailed by November 1 each year should be accompanied by a notice concerning ineligibility for the exemption.

Once granted, the exemption remains in effect until terminated. Once terminated, a new claim form must be obtained from and filed with the Assessor to regain eligibility.

TIME FOR FILING

Alternative 1: The full exemption is available if the filing is made by 5 p.m. on February 15. If a claim is filed between February 16 and 5 p.m. on December 10, 80 percent of the exemption is available.

Alternative 2: The full exemption (up to the amount of the supplemental assessment), if any, is available providing the full exemption has not already been applied to the property on the regular roll or on a prior supplemental assessment for the same year. To be applied, the filing must be made by 5 p.m. on the 30th day following the Notice of Supplemental Assessment issued as a result of a change in ownership or completed new construction. If a claim is filed after the 30th day following the date of the Notice of Supplemental Assessment, but on or before the date on which the first installment of taxes on the supplemental tax bill becomes delinquent, 80 percent of the exemption available may be allowed. Thereafter, no exemption is available on the supplemental assessment.

INSTRUCTIONS

If your name is printed on the form and you have sold the property, please send the form **at once** to the new owner. If someone else's name is printed on the form and you are now an owner of the property, or a purchaser under contract of sale, strike out the printed name and insert your own name, or add your name if you and the one whose name is printed are co-owners. Change the printed address if it is incorrect. If there are no entries printed on the form when you receive it, enter your full name and mailing address, including your zip code.

ADDRESS OF THE DWELLING. If the parcel number or the legal description of the property and the address of the dwelling are printed on the form, check to see that they are printed correctly and correct them if they are not. These entries identify the dwelling on which you claim the exemption.

If the dwelling has no street address, so state. **Do not enter a post office box number for the address of the dwelling.**

TELEPHONE NUMBER. Enter the telephone number where you can be reached during the day.

SOCIAL SECURITY NUMBERS. Enter social security numbers as directed. If you or your spouse do not have a social security number write "none" in the space provided. If you or your spouse do not have a social security number but you have a Medicare or Medi-Cal number, enter that number.

The disclosure of social security numbers is mandatory as required by Revenue and Taxation Code section 218.5 and Title 18, California Code of Regulations, section 135. (See Title 42 United State Code, section 405(c)(2)(C)(i), which authorizes the use of social security numbers for identification purposes in the administration of any tax.) The numbers are used by the Assessor to verify the eligibility of persons claiming the exemption and by the state to prevent multiple claims in different counties and to verify the eligibility of persons claiming income tax renter's credits. The numbers are also used by the State Department of Child Support Services for locating absent parents and locating property which is owned by persons who are delinquent in their support payments; and by the State Department of Social Services to identify persons who own homes that have not been reported, if required, to the County Welfare Department. If you do not enter your social security number as directed, it may result in a delay in processing your claim or disallowance of the exemption. As noted on the claim form, social security numbers are not subject to public inspection.

STATEMENTS. Please answer the applicable questions. The Assessor will allow the proper exemption(s).

CERTIFICATION. A guardian, executor, or other legal representative may sign on behalf of an incompetent or deceased owner by inserting his or her name and capacity on the signature line and the date of death if the owner is deceased.

INFORMACIÓN GENERAL

Las leyes de California sobre los impuestos prediales establecen dos alternativas por medio de las cuales se pueden conceder exenciones de impuestos prediales a los propietarios, hasta por un valor tasado máximo de \$7,000 dólares:

Alternativa 1: La exención podrá otorgarse al dueño de una vivienda que esté ocupada y sea el lugar principal de su residencia, a partir de las 12:01 a.m., del día 1 de enero de cada año, o

Alternativa 2: La exención podrá otorgarse al dueño de una vivienda que recibirá una Tasación Suplementaria debido a un cambio de propietario o por haber terminado alguna construcción adicional en la finca, a partir del 1 de enero, siempre y cuando,

- (a) El propietario ocupe la propiedad como su residencia principal antes de que transcurran 90 días de haber hecho el cambio de propietario, o de que se haya terminado la construcción adicional, y
- (b) A la propiedad actualmente **no** se le ha concedido la exención de propietario o alguna otra exención sobre la propiedad de mayor valor. Si la propiedad recibe una exención de **menor valor** al que aparece en las listas de registro actuales, se aplicará a la Tasación Suplementaria la diferencia entre estas dos exenciones.

Para ayudar en determinar su residencia principal, considere (1) donde esta registrado para votar, (2) su domicilio en la registración de su vehículo y (3) donde normalmente se regresa después de trabajar. Si después de considera este criterio todavía no esta seguro, escoja el lugar en donde se a pasado la mayor parte de este año.

La solicitud de la exención según la Alternativa 2 se aplicará a la Tasación Suplementaria, si la hubiera, y servirá como solicitud de exención para el (los) siguiente(s) año(s) fiscal(es).

Para obtener la exención, el reclamante debe ser el propietario o copropietario o el comprador cuyo nombre aparezca en el contrato de venta. La vivienda puede ser cualquier lugar de residencia sujeto al pago del impuesto predial; una casa para una sola familia, una estructura que contenga más de una vivienda, un condominio o unidad de un proyecto de vivienda en cooperativa, una casa flotante, una casa prefabricada (casa móvil), un lote de terreno de su propiedad en donde vive en un remolque o casa prefabricada (casa móvil) con licencia del estado, y la cabaña del remolque o de la casa prefabricada (casa móvil). La vivienda no recibirá la exención si está rentada o va a rentarse, si está vacante o nadie la ocupa, o si es una casa secundaria o para las vacaciones del reclamante. Si usted no vive en esta propiedad como su residencia principal, descarte esta forma.

Si se concede la exención al propietario y posteriormente la propiedad no cumple con los requisitos para la exención, será su responsabilidad informar de inmediato al Tasador. La sección 531.6 del Código sobre Ingresos e Impuestos estipula que se aplicará una **multa del 25% agregada al valor no recuperado, si usted no reporta este hecho al Tasador del condado donde se encuentra la propiedad, tan pronto como se entere que la propiedad ya no es elegible para la exención.** Como recordatorio, el cobro de impuestos o copia del mismo que se le envía a más tardar el primero de Noviembre de cada año, deberá ir acompañado de un aviso o notificación concerniente a la inelegibilidad para conceder la exención.

Una vez que se otorgue la exención, permanecerá vigente hasta su vencimiento. Cuando venza, debe obtenerse una nueva forma de reclamo y presentarse en la oficina del tasador, para tener derecho nuevamente a la exención.

PLAZO PARA PRESENTAR SU RECLAMO

Alternativa 1: Se otorgará la exención completa si se presenta el reclamo antes de las 5:00 p.m. del día 15 de febrero. Si lo presenta entre el 16 de febrero y antes de las 5:00 p.m. del 10 de diciembre, se otorgará el 80 por ciento de la exención.

Alternativa 2: Se otorgará la exención completa (hasta la cantidad de la tasación suplementaria), si la hubiera, siempre y cuando la exención completa no esté ya aplicada a la propiedad en la lista normal o en una tasación suplementaria anterior que se haya hecho el mismo año. Para que esto se lleve a cabo, deberá presentar el reclamo antes de las 5:00 p.m., dentro de los 30 días contados a partir de la fecha que aparece en la Notificación de Tasación Suplementaria que se haya expedido como resultado de un cambio de propietario, o que se haya terminado una construcción adicional. Si el reclamo se presenta después de 30 días contados a partir de la fecha de la Notificación de Tasación Suplementaria pero en la fecha (o antes de ella) en que vence el primer pago de impuestos del cobro complementario, se otorgará un 80 por ciento de la exención. Después de esta fecha no podrá hacerse ninguna exención sobre la tasación suplementaria.

INSTRUCCIONES

Si su nombre aparece en la forma y ya ha vendido la propiedad, envíe **de inmediato** la forma al nuevo propietario. Si aparece otro nombre en la forma y usted es ahora el dueño de la propiedad, o comprador sujeto a un contrato de venta, tache el primer nombre y escriba el suyo, o agregue su nombre si usted y la persona cuyo nombre aparece en la forma son copropietarios. Cambie la dirección si es incorrecta. Si cuando recibe la forma está en blanco, escriba su nombre completo y su dirección, incluyendo su zona postal.

DIRECCIÓN DE LA VIVIENDA. Si el número de lote o la descripción legal de la propiedad y la dirección de la vivienda aparecen en la forma, revíselos para asegurarse que estén correctos y de no estarlo, corrijalos. Esta información identifica la vivienda para la cual reclama la exención.

Si la vivienda no tiene dirección, indíquelo. **No escriba un apartado postal como dirección de la vivienda.**

NÚMERO DE TELÉFONO. Anote el número de teléfono donde generalmente se le puede localizar durante el día.

NÚMEROS DEL SEGURO SOCIAL. Anote los números del Seguro Social como se indica. Si usted o su cónyuge no tienen número de Seguro Social, escriba NINGUNO en el espacio correspondiente. Si usted o su cónyuge no tienen número de Seguro Social pero tienen número de Medicare o Medi-Cal, anote ese número.

La divulgación de los números de Seguro Social es obligatoria, conforme a los requisitos de la Sección 218.5 del Código de Ingresos e Impuestos y de la Sección 135 del Título 18 del Código de Reglamentaciones de California. (Vea la Sección 405(c)(2)(C)(i), del Título 42 del Código de los Estados Unidos, el cual autoriza el uso de los números de Seguro Social para fines de identificación en la administración de todos los impuestos.) El Tasador usa los números para verificar la elegibilidad de las personas que hacen el reclamo de exención, y también los usa el Estado para impedir o prevenir que se hagan reclamos múltiples en condados diferentes, así como para verificar la elegibilidad de las personas que reclaman crédito por vivir en casas o apartamentos alquilados. También los utiliza el Departamento de Servicios de Mantenimiento de Hijos a fin de localizar a aquellos padres/madres ausentes, y para localizar propiedades cuyos propietarios sean personas que no han cumplido con sus pagos de manutención de familiares, y por el Departamento de Servicios Sociales del Estado para identificar a propietarios de casas que no se han reportado, si es requerido, a el Departamento de Bienestar del Condado. Si usted no anota su número de Seguro Social como se indica, podría resultar en una demora en el trámite del reclamo o que se niegue la exención. Tal como se establece en la forma de reclamo, los números de Seguro Social que aparecen en la misma no son información que se ofrezca al público.

DECLARACIONES. Conteste las preguntas correspondientes. El Tasador le concederá la(s) exención(es) adecuada(s).

CERTIFICACIÓN. Un tutor, albacea u otro representante legal puede firmar a nombre de una persona incapacitada o que haya fallecido, escribiendo su nombre y la capacidad conferida en el renglón asignado a la firma y, de haber fallecido el propietario, la fecha de su muerte.

CLAIM FOR WELFARE EXEMPTION (FIRST FILING)

(For new locations and/or in-lieu of preprinted claim form BOE-267-A)

This claim is filed for fiscal year 20 - 20

(Example: a person filing a timely claim in January 2011 would enter "2011-2012.")

NAME OF ORGANIZATION

ADDRESS (number and street)

CITY, STATE, ZIP CODE

WEBSITE ADDRESS (if any)

CORPORATE ID NO. (if any)

CHECK, IF CHANGED WITHIN THE LAST YEAR:

☐ MAILING ADDRESS ☐ CORPORATE NAME ☐ ORGANIZATION'S FORMATIVE DOCUMENT (amendment to articles of incorporation, constitution, trust instrument, articles of organization)

ORGANIZATIONAL CLEARANCE CERTIFICATE NUMBER

Provide a copy of the certificate issued by the State Board of Equalization (Board), and a copy of the finding sheet issued by the Board.

If you do not have an Organizational Clearance Certificate (OCC), have you filed a claim for an OCC with the Board?

☐ Yes ☐ No If No, see instructions for obtaining an OCC.

PRIOR YEAR FILINGS

Has the organization filed for the welfare exemption in this county in prior years? ☐ Yes ☐ No If Yes, state: (a) latest year filed:

EXACT NAME OF ORGANIZATION UNDER WHICH FILED

IDENTIFICATION OF PROPERTY**1. Owner and operator: (check applicable boxes)**Claimant is: ☐ Owner and operator ☐ Owner only ☐ Operator onlyand claims exemption on all ☐ Land ☐ Buildings and improvements and/or ☐ Personal property

If persons or organizations other than the claimant use this property, please provide on an attached list: the name of the user, frequency of use, and square footage used.

2. ADDRESS OF PROPERTY (number and street)

CITY, STATE, ZIP CODE

ASSESSOR'S PARCEL NUMBER

3. Is this a new location this year? ☐ Yes ☐ No

4. When was the property put to exempt use?

(MM/DD/YYYY)

5. **Real property.** If claiming an exemption for real property, on what date was the property acquired?

(MM/DD/YYYY)

5.(a) **Land.** If seeking an exemption on land, provide the following:

(1) Area in acres or square feet:

AREA

(2) Primary and incidental use of the property described:

5.(b) **Building or Improvements:** If seeking an exemption on buildings or improvements, provide the following:

(1) Building number or name, number of floors, type of construction:

(2) Primary and incidental use of the property described:

6. **Personal Property:** If seeking an exemption on personal property, provide the following:

(a) Personal Property description (type):

(b) Primary and incidental use of the property described:

USE OF PROPERTY**7. Leased or rented (since January 1 of prior year)?**

(a) Is any portion of the property described rented, leased, or being used or operated part time or full time by some other person or organization?

☐ Yes ☐ NoIf **Yes**, **attach a description** of that portion and its use, attach a copy of the agreement, and list the amount received by claimant.

(b) Is any equipment or other property at this location being leased, rented, or consigned from someone else?

☐ Yes ☐ NoIf **Yes**, **attach a list** of equipment and other property at this location that is being leased, rented, or consigned to the claimant. Please list the name and address of lessor or consignor and the quantity and description of the property, and attach to the claim. Property so listed is not subject to the exemption, and will be assessed by the Assessor if owned by a taxable entity.**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

8. Living quarters (since January 1 of prior year)

Is any portion of the property used for living quarters (other than low-income housing or housing for the elderly or handicapped) for any person?

☐ Yes ☐ NoIf **Yes**, describe that portion. Submit documentation that the housing is incidental to and reasonably necessary for the exempt purposes of the organization. (If living quarters are associated with a rehabilitation program, submit BOE-267-R. See instructions.)**9. Sale of personal property** (since January 1 of prior year)?

(a) Is any portion of the property used to operate a store, thrift shop, or other facility making sales to members or the general public?

☐ Yes ☐ NoIf **Yes**, (1) list the hours per week the business is operated and;
(2) describe the nature of articles sold:

(b) Is the property used as a thrift shop as part of a planned, formal rehabilitation program?

☐ Yes ☐ NoIf **Yes**, submit BOE-267-R.**10. Low-Income Housing**

Is this property used as low-income housing?

☐ Yes ☐ NoIf **Yes** and the property is owned by a nonprofit organization or limited liability company, BOE-267-L must be submitted. If **Yes** and the property is owned by a limited partnership, BOE-267-L1 must be submitted.**11. Elderly or handicapped Housing**

Is this property used as a facility for the elderly or handicapped?

☐ Yes ☐ NoIf **Yes**, BOE-267-H must be submitted unless care or services are provided or the property is financed by the federal government under sections 202, 231, 236, or 811 of the Federal Public Laws.**12. Expansion**

Do you contemplate any capital investment in the property within the next year?

☐ Yes ☐ NoIf **Yes**, explain:**13. Is the property for which this exemption is sought used for activities that produce income that is "unrelated business taxable income," as defined in section 512 of the Internal Revenue Code and that is subject to the tax imposed by section 511 of the Internal Revenue Code?**☐ Yes ☐ NoIf **Yes**, you must attach to this claim each of the following:

- (1) The organization's information and tax returns filed with the Internal Revenue Service for its immediately preceding fiscal year.
- (2) A statement setting forth the amount of time devoted to the organization's income-producing and nonincome-producing activities, and, where applicable, a description of that portion of the property in which those activities are conducted.
- (3) A statement listing the specific activities which produce the unrelated business taxable income.
- (4) A statement setting forth the amount of income of the organization that is attributable to activities in the state and is exempt from income or franchise taxation, and the amount of total income of the organization that is attributable to activities in the state.

14. Please check the following, if applicable:

- ☐ The property is used for the actual operation of the exempt activity.
- ☐ The property is not used or operated by the owner or by any other person so as to benefit any officer, trustee, director, shareholder, member, employee, contributor, or bondholder of the owner or operator, or any other person, through the distribution of profits, payment of excessive charges or compensations, or the more advantageous pursuit of the business or profession.
- ☐ The property is not used by the owners or members for fraternal or lodge purposes, or for social club purposes except where such use is clearly incidental to a primary religious, hospital, scientific, or charitable purpose.

15. Financial statements relating exclusively to this property's location.

Attach to this claim a copy of your operating statement (income, expenses) and balance sheet (assets, liabilities) for the calendar or fiscal year immediately preceding the claim year.

Whom should we contact during normal business hours for additional information?

NAME		TITLE	
DAYTIME TELEPHONE ()		EMAIL ADDRESS	

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.

SIGNATURE OF PERSON MAKING CLAIM ▶	TITLE
NAME OF PERSON MAKING CLAIM	DATE

INSTRUCTIONS FOR FILING A CLAIM FOR WELFARE EXEMPTION FROM PROPERTY TAX

EXEMPTION FROM PROPERTY TAXES UNDER SECTIONS 4(b) AND 5 OF ARTICLE XIII OF THE CONSTITUTION OF THE STATE OF CALIFORNIA AND SECTIONS 214, 254.5 AND 259.5 OF THE REVENUE AND TAXATION CODE

(See also sections 213.7, 214.01-214.1, 215.2, 221-222.5, 225.5, 231, 236, 254-254.6, 259.5, 261, and 270-272 of the Revenue and Taxation Code)

GENERAL INFORMATION

FILING OF CLAIM

Claims for the Welfare Exemption must be signed and filed **with the Assessor**. Each claim must contain supporting documents **including financial statements**.

An officer or duly authorized representative of the organization **owning** the property must sign the claim. An officer or duly authorized representative of the organization **operating** the property must sign and file a separate claim. If an organization both owns and operates the property, only one claim need be signed and filed with the Assessor for each property location. A separate claim form must be completed and filed for each property for which exemption is sought.

The Assessor will supply claim forms and supporting documents upon request. A copy of the claim should be retained by the organization. It is recommended that the retained copy be submitted to the Assessor for acknowledgment of filing by entry of the date and the Assessor's or the designee's signature. This copy will serve as a record of filing should there be any later question relative thereto.

ORGANIZATIONAL CLEARANCE CERTIFICATE

An organization that is seeking the Welfare Exemption shall file with the State Board of Equalization (Board) a claim for an Organizational Clearance Certificate. The Board shall review each claim to determine whether the organization meets the requirements of section 214 and shall issue a certificate to a claimant that meets these requirements. The Assessor may not approve a property tax exemption claim until the claimant has been issued a valid Organizational Clearance Certificate. If the claim is filed timely with the Assessor, the claim will be considered timely filed even if the claimant has not yet received the Organizational Clearance Certificate from the Board.

Claim form BOE-277, Claim for Organizational Clearance Certificate - Welfare Exemption, is available on the Board's website (www.boe.ca.gov) or you may request a form by contacting the Exemptions Section at 916-274-3430.

PRIOR YEAR FILINGS

Year filed is the year in which the claim was submitted to the Assessor. State the exact name under which the organization filed for the year indicated.

RECORDATION REQUIREMENT

Revenue and Taxation Code section 261 requires that an organization claiming the Welfare Exemption for its real property must have recorded its ownership interest as of the lien date (12:01 a.m., January 1) in the recorder's office of the county in which the property is located.

A claimant which on the lien date has a **possessory interest in publicly owned land, owns water rights, or owns improvements on land owned by another** may in lieu of recordation file a copy of the document giving rise to that possessory interest or water rights or file a written statement attesting to the separate ownership of those improvements with the Assessor. Failure to establish the fact of such recordation to the Assessor constitutes a **waiver** of the exemption.

TIME FOR FILING

To receive the full exemption, the claimant must **file a claim each year on or before February 15**. Only 90 percent of any tax or penalty or interest thereon may be canceled or refunded when a claim is filed between February 16 of the current year and January 1 of the following calendar year; if the application is filed thereafter, only 85 percent of any tax or penalty or interest thereon may be canceled or refunded. In no case, however, is the tax, penalty, and interest for a given year to exceed \$250.

ADDITIONAL INFORMATION

The owner and the operator must furnish additional information to the Assessor, if requested. The Assessor may institute an audit or verification of the operations of the owner and of the operator and may request additional information from the claimant.

PREPARATION OF CLAIM

The term *property* as used here means any operating unit of property consisting of one parcel or several contiguous parcels for which exemption is sought even though there may be several improvements and separate buildings thereon. All personal property for which exemption is sought should also be listed.

If the owner and operator of the property are not the same, each must execute a separate claim and give the information requested. **All questions must be answered.** Failure to answer all questions may result in denial of your claim. Leave no blanks; use "no," "none," or "not applicable" where needed. The following information is provided to assist you in answering specific questions on your claim.

The fiscal year for which exemption is sought must be entered correctly. The proper fiscal year follows the lien date (12:01 a.m., January 1) as of which the taxable or exempt status of the property is determined. For example, a person filing a timely claim in February 2011 would enter "2011-2012"; a "2010-2011" entry on a claim filed in February 2011 would signify that a late claim was being filed for the preceding fiscal year.

Line 1. If the owner and operator of any portion of the property are not the same, **both must file a claim**, and each must meet all of the requirements to obtain the exemption.

Line 2. Enter the property address, city, state, zip code, and Assessor's Parcel Number.

Line 5. If the exemption is being claimed for real property, enter the date on which the property was acquired.

(a)(1) Indicate the area and the unit of measurement used (acres or square feet.)

(2) List the primary use which should qualify the property for exemption and the incidental use or uses of the property since January 1 of the prior year.

(b)(1) List all buildings and improvements on the land. Use additional sheets if necessary. Describe as stucco, concrete and steel, brick, wood, etc.

(2) List the **primary use** and the incidental use or uses of the property since January 1 of the prior year.

Line 6. (a) List the type of personal property;

(b) List the primary use and the incidental use or uses since January 1 of the prior year.

Line 7. (a) Copies of leases or agreements must be submitted if the answer is yes. If the leases or other agreements have been filed in prior years, it is only necessary to attach copies of subsequent extensions, modifications, and changes.

(b) If the answer is yes, provide the names and addresses of the lessors and consignors and list the quantity and description of the property.

Line 8. If the answer is **yes**, describe the portion of the property used for living quarters. Submit documentation, including tenets, canons, or written policy, that indicates the organization requires housing be provided to employees and/or volunteers. Include statement why such housing is incidental to and reasonably necessary for the exempt purpose of the organization and the occupant's role or position in the organization. (This question is not applicable where the exempt activity is providing housing, for example, homes for aged, youth, mentally or physically disabled.)

Line 9. If the answer is **yes**, describe in sufficient detail to determine the volume of business and the hours open for business since January 1 of the prior year. If a business operation located on the listed parcel has been **deliberately omitted**, because you do not desire the exemption on the business, so state.

Line 12. If the answer is **yes**, describe the type of investment contemplated and the reasons that make such expansion necessary.

Line 13. If the answer is **yes**, provide the documents and other information requested.

Line 15. In submitting the financial statements, the operating statement should be restricted to the financial transactions relating to the operation of the subject property. The income should include only those receipts that result from the operation of the property and should not include receipts from invested funds, gifts, or other items that do not result directly from the operation of the property.

The expenditures should be limited to those resulting from the operation of the property. Any expenses of the organization or expenses extraneous to the operating unit should not be included. If compensation of personnel or other administrative expenses are pro-rated to the property, such pro-rata should be indicated. If the nature of an item of income or disbursement is not clear from the account name, further explanation indicating the nature of the account should be appended. **Your claim will not be processed until the financial statements are received by the Assessor.**

RELIGIOUS EXEMPTION

This claim is filed for fiscal year 20 ____ - 20 ____.
 (Example: a person filing a timely claim in January 2011 would enter "2011-2012.")

NAME AND MAILING ADDRESS

(Make necessary corrections to the printed name and mailing address.)

FOR ASSESSOR'S USE ONLYReceived by _____
(Assessor's designee)of _____ on _____
(county or city) (date)**IDENTIFICATION OF APPLICANT**

CORPORATE OR ORGANIZATION NAME OF CHURCH

dba LOCAL CHURCH NAME

MAILING ADDRESS

CITY, STATE, ZIP CODE

CORPORATE ID (IF ANY)

WEBSITE ADDRESS (IF ANY)

IDENTIFICATION OF PROPERTY

ADDRESS OF PROPERTY (NUMBER AND STREET)

CITY, COUNTY, ZIP CODE

ASSESSOR'S PARCEL NUMBER

1. Is this real property owned by the church? ☐ Yes ☐ No(a) If **Yes**, enter the date the property was acquired: _____ Enter date first used for church/school purposes: _____(b) If **No**, provide the name and address of the owner: _____**Note:** If the owner is not another church, a Church or Welfare Exemption Claim form must be filed. Contact the Assessor.

2. Please check the following, if applicable:

(a) ☐ The property is owned by an entity organized and operating exclusively for religious purposes.(b) ☐ The entity is a nonprofit organization(c) ☐ No part of the net earnings inures to the benefit of any private individual.**USE OF PROPERTY**

3. Are all buildings, equipment, and land claimed used exclusively for religious purposes?

☐ Yes ☐ No If **No**, explain: _____

4. Is there any portion of the property currently under construction?

(a) ☐ Yes ☐ No If **Yes**, is that property intended to be used solely for religious purposes? ☐ Yes ☐ No

(b) Date(s) of construction: _____

(c) Please describe new construction activity: _____

5. Has any new construction been completed on this property since January 1, 12:01 a.m. last year?

☐ Yes ☐ No If **Yes**, provide the date of completion: _____

(a) Date the new construction was put to exempt use: _____

(b) Describe the use of this property: _____

6. Does the real property include property used for parking purposes?☐ Yes ☐ No

If **Yes**, is all real property owned by or leased to the church, upon which exemption is claimed for parking purposes, necessarily and reasonably required for parking of automobiles of persons attending or engaged in religious worship or religious activity, and which is not at other times used for *commercial purposes*? ☐ Yes ☐ No

Note: *Commercial purposes* does not include the parking of vehicles or bicycles, the revenue of which does not exceed the ordinary and necessary costs of operating and maintaining the property for parking purposes.

7. Is there a sanctuary (church) on or adjacent to this property?☐ Yes ☐ No

If **No**, a claim for Welfare Exemption must be filed with the Assessor by February 15 each year for the property or portion of the property.

8. Check, as applicable, the type(s) of schools being operated on this property.☐ Preschool☐ Kindergarten☐ Secondary school☐ Nursery school☐ Elementary school☐ Both secondary and college**9.** Are bingo games being operated on this property?☐ Yes ☐ No

If **Yes**, a claim for Welfare Exemption must be filed with the Assessor by February 15 each year for the property or portion of the property.

10. Is any equipment or other property at this location being leased or rented from someone else?☐ Yes ☐ No

If **Yes**, list in the remarks section the name and address of the owner, and the type, make, model, and serial number of the property.

Note: Leased personal property is eligible for the Religious Exemption if the personal property is used exclusively for religious purposes.

11. Is any portion of this property used for living quarters for any person?☐ Yes ☐ No If **Yes**, describe:

Note: Living quarters are not eligible for either the Religious Exemption or the Church Exemption. The property may be eligible for the Welfare Exemption - contact the Assessor.

12. Is any portion of this property vacant and/or unused?☐ Yes ☐ No If **Yes**, describe:**13.** Is any portion of this property being rented to, leased to, used and/or operated by a person or organization other than the claimant?☐ Yes ☐ No

If **Yes**, describe that portion, its use, and provide the name and address of the lessee/operator:

14. Has there been any change in the use of this property since 12:01 a.m., January 1 of last year?☐ Yes ☐ No If **Yes**, describe:**15.** Remarks.**Whom should we contact during normal business hours for additional information?**

NAME		TITLE
DAYTIME TELEPHONE ()	EMAIL ADDRESS	

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information contained herein, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.

NAME OF PERSON MAKING CLAIM	TITLE
SIGNATURE OF PERSON MAKING CLAIM	DATE

INSTRUCTIONS FOR FILING A CLAIM FOR RELIGIOUS EXEMPTION FROM PROPERTY TAX

This affidavit is required under the provisions of sections 206.1, 207, 207.1, 214.4, 251, 255, 257, 257.1, 260, 270, and 271 of the Revenue and Taxation Code.

GENERAL INFORMATION

The Religious Exemption may be claimed on property owned by a religious organization and used exclusively for religious purposes. This includes religious worship and school purposes, including preschools, nursery schools, kindergartens, schools of less than collegiate grade, or schools of collegiate grade and less than collegiate grade. The exemption is also available if another church uses the property part time for religious worship and operates a school, provided that the owner church continues to conduct worship services on the property. Property used for school purposes only, where there are no church services, does not qualify for the Religious Exemption but may qualify for the Welfare Exemption.

The law provides for one-time filing for the Religious Exemption by the claimant and the annual mailing of a termination notice by the Assessor. Penalties for failure to terminate the exemption when no longer eligible are also a part of the law.

FILING OF AFFIDAVIT

To receive the full exemption, this form must be filed with the Assessor by February 15. (Section 270 provides a partial exemption for late filing of the Religious Exemption.) Once granted, the exemption remains in effect until terminated.

IDENTIFICATION OF APPLICANT

Identify the corporate or organization name of the church seeking exemption on the property. Include the mailing address, website address (if any), and corporate identification number (if any).

IDENTIFICATION OF PROPERTY

Identify the location of the property for which you are seeking exemption. A separate claim form must be filed for each location.

USE OF PROPERTY

Please answer all questions in this section of the claim form.

Please note that there are three exemptions that may be claimed on church property: the Church Exemption, the Religious Exemption, and the Welfare Exemption. If it does not appear that your organization qualifies under the Religious Exemption, please contact the Assessor.

The Church Exemption may be claimed on property that is owned, leased, or rented by a religious organization and **used exclusively for religious worship services**. The Church Exemption is the most restrictive of the three exemptions available to a church since the organization's property must be used solely for religious worship and other activities reasonably necessary for the accomplishment of the church's religious purposes. The welfare exemption may be claimed on property that is used for other than religious worship and schools, such as housing for clergy, bingo, a convent or a retreat, summer camp, or if the church property is used regularly by a charitable organization.

PUBLIC SCHOOL EXEMPTION

PROPERTY **USED EXCLUSIVELY BY** A PUBLIC SCHOOL,
COMMUNITY COLLEGE, STATE COLLEGE, STATE UNIVERSITY,
OR UNIVERSITY OF CALIFORNIA

Fiscal year of claim 20 _____ **- 20** _____ (see instructions)

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address)

A claimant must complete and file this form
with the Assessor by February 15.

IDENTIFICATION OF APPLICANT

NAME OF SCHOOL DISTRICT, ORGANIZATION, ETC.

MAILING ADDRESS

CITY, STATE, ZIP CODE

CORPORATE ID (IF ANY)

IDENTIFICATION OF PROPERTY

NAME OF SCHOOL

ADDRESS OF PROPERTY (NUMBER AND STREET)

CITY, COUNTY, ZIP CODE

ASSESSOR'S PARCEL NUMBER

USE OF PROPERTY

☒ Check the type of qualifying exclusive use of the property

☐ PUBLIC SCHOOL

☐ STATE UNIVERSITY

☐ STATE COLLEGE

☐ COMMUNITY COLLEGE

☐ UNIVERSITY OF CALIFORNIA

IDENTIFICATION OF REAL PROPERTY OWNER

NAME OF OWNER

MAILING ADDRESS

CITY, STATE, ZIP CODE

☐ Yes ☐ No A copy of the lease agreement is attached.

DATE LEASE SIGNED

COMMENCEMENT DATE OF LEASE

☐ Yes ☐ No The lease confers upon the lessee the exclusive right to possess and use the property.

☐ Yes ☐ No The property, or a portion thereof, is a student bookstore that generates unrelated business taxable income as defined in section 512 of the Internal Revenue Code.

If **Yes**, a copy of the institution's most recent tax return filed with the Internal Revenue Service must accompany this affidavit. Property taxes are determined by establishing a ratio of the unrelated business taxable income to the bookstore's gross income.

Important: Failure to submit this affidavit will result in denial of the exemption. This claim only applies when lessees are public schools, community colleges, state colleges, state universities or the University of California. Submission of this claim after the due date will result in a portion of the exemption being denied.

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

LEASED PROPERTY AS OF JANUARY 1	NAME AND ADDRESS OF PROPERTY OWNER (if different than the owner identified on page 1)
<input type="checkbox"/> Land (Legal description or map book, page and parcel number)	
<input type="checkbox"/> Buildings and Improvements	
<input type="checkbox"/> Personal Property (Describe by type, make, model and serial number. If there are numerous properties, please attach a list that clearly identifies the property and the name and address of the lessor.)	

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and belief.

SIGNATURE OF PERSON MAKING CLAIM

DATE



NAME OF PERSON MAKING CLAIM

TITLE

EMAIL ADDRESS

DAYTIME TELEPHONE

()

INSTRUCTIONS FOR FILING

This affidavit is required under section 3(d) of Article XIII of the Constitution of the State of California and the provisions of sections 202, 202.2, 202.5, 202.6, 251, 254, 255, 259.10, 260, and 270 of the Revenue and Taxation Code.

IMPORTANT NOTICE

A qualifying institution is one whose property is used exclusively for public schools, community colleges, state colleges, state universities, and University of California. It may include off-campus facilities owned or leased by an apprenticeship program sponsor, if such facilities are used exclusively by the public school for classes of related and supplemental instruction for apprentices or trainees conducted by the public school.

It is not necessary for the lessor to also file the Lessors' Exemption Claim for the property listed. The benefit of a property tax exemption must inure to the lessee institution; the lessee may be entitled to claim a refund of taxes paid by the lessor. (See section 202.2 of the Revenue and Taxation Code.)

Include the terms of the agreement by which the public school obtained the use of real or personal property. When the agreement is in writing, a copy of the document must accompany this claim form.

FILING OF AFFIDAVIT

To receive the full exemption, this form must be filed with the Assessor by February 15. (Section 270 provides a partial exemption for late filing of the Public School Exemption.)

IDENTIFICATION OF APPLICANT

Identify the name of the school, district or organization seeking exemption on the property. Include the mailing address, and corporate identification number (if any).

IDENTIFICATION OF PROPERTY

Identify the location of the property of which you are seeking exemption; include the parcel number. A separate claim form must be filed for each location.

FISCAL YEAR

The fiscal year for which an exemption is sought must be entered correctly. The proper fiscal year follows the lien date (12:01 a.m., January 1) as of which the taxable or exempt status of the property is determined. For example, a person filing a timely claim in February 2011 would enter "2011-2012" on line four of the claim; a "2010-2011" entry on a claim filed in February 2011 would signify that a late claim was being filed for the preceding fiscal year.

USE OF PROPERTY

Please check the applicable box that best describes the type of qualifying use of the property identified on this claim form. Also check the type of property of which you are seeking exemption. Identify whether your organization, as the lessee of the property, has the exclusive right of possession and use of the property.

IDENTIFICATION OF OWNER

Identify owner of the property, include the mailing address. Indicate if a copy of the lease agreement is attached to the claim form and provide the date the lease was signed and the commencement date of the lease.

FREE PUBLIC LIBRARY OR FREE MUSEUM CLAIM

PROPERTY **USED SOLELY** FOR EITHER A FREE PUBLIC LIBRARY
OR FREE MUSEUM.

This claim is filed for fiscal year 20 ____ - 20 ____.

(Example: a person filing a timely claim in January 2011 would enter
"2011-2012.")

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address)

**A claimant must complete and file this form
with the Assessor by February 15.**

NAME OF PERSON MAKING CLAIM

TITLE

NAME AND ADDRESS OF OWNER OF LAND AND BUILDINGS (if different from above)

NAME OF INSTITUTION

MAILING ADDRESS OF INSTITUTION (CITY, STATE, ZIP CODE)

ADDRESS OF PROPERTY (NUMBER AND STREET)

CITY, COUNTY, ZIP CODE

LEASE TERMINATION DATE

DAYS OF THE WEEK OPEN TO THE PUBLIC AND HOURS OF OPERATION

☒ Check the type of qualifying exclusive use of the property. If filing for the first time, attach a copy of the lease or agreement.

☐ LIBRARY

☐ MUSEUM

1. ☐ Yes ☐ No Is admittance to the library or museum free? If no, please explain:

2. ☐ *Yes ☐ No If a library, is there a user charge for the use of books, periodicals, or facilities?

3. ☐ *Yes ☐ No If a museum, is there a charge for viewing the museum contents?

*If **yes**, and a BOE-267, *Claim for Welfare Exemption*, has not been filed for the property, please contact the Assessor's Office immediately. The deadline for timely filing a Claim for Welfare Exemption is February 15 each year. Where there is a user charge, a *Claim for Welfare Exemption* may be allowed if both the organization and the use of the property meet all of the requirements for the exemption.

4. ☐ Yes ☐ No Is the property, or a portion thereof, for which the exemption is claimed a bookstore that generates unrelated business taxable income as defined in section 512 of the Internal Revenue Code?

If **yes**, a copy of the institution's most recent tax return filed with the Internal Revenue Service must accompany this claim. Property taxes as determined by establishing a ratio of the unrelated business taxable income to the bookstore's gross income will be levied.

5. ☐ Yes ☐ No Is any of the owned property used for sales or business purposes other than a bookstore? If yes, please explain:

6. ☐ Yes ☐ No Is any equipment or other property at this location being leased or rented from someone else?

If **yes**, list in the remarks section the name and address of the owner and the type, make, model, and serial number of the property. "Exclusive use" is not required for this exemption, the lessee's possession is sufficient evidence of use.

The benefit of a property tax exemption must inure to the lessee institution; the lessee may be entitled to claim a refund of taxes paid by the lessor. See section 202.2 of the Revenue and Taxation Code.

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

7 List only property that is owned. Leased property may also be exempt if listed under the remarks section below. If leased property is listed, it is not necessary for the lessor to also claim the exemption on the Lessors' Exemption Claim.

PROPERTY DESCRIPTION					STATE PRIMARY AND INCIDENTAL USE OF PROPERTY DESCRIBED
<input type="checkbox"/> Land: (Legal description or map book, page and parcel number from most recent tax statement)					Primary use: Incidental use:
<input type="checkbox"/> Area: (Acres or square feet)					
<input type="checkbox"/> Buildings and Improvements					Primary use: Incidental use:
Bldg. No. or Name	No. of Floors	No. of Rooms	Type of Construction		
<input type="checkbox"/> Personal Property: Describe - include cost and acquisition dates if applicable. (Attach a separate sheet if necessary.)					Primary use: Incidental use:

REMARKS

Whom should we contact during normal business hours for additional information?

NAME		TITLE
DAYTIME TELEPHONE ()	EMAIL ADDRESS	

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information contained herein, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.

NAME OF PERSON MAKING CLAIM	TITLE
SIGNATURE OF PERSON MAKING CLAIM	DATE

CHANGE IN OWNERSHIP STATEMENT
DEATH OF REAL PROPERTY OWNER

This notice is a request for a completed Change in Ownership Statement. Failure to file this statement will result in the assessment of a penalty.

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address)

Section 480(b) of the Revenue and Taxation Code requires that the personal representative file this statement with the Assessor in each county where the decedent owned property at the time of death. **File a separate statement for each parcel of real property owned by the decedent.**

NAME OF DECEDENT	DATE OF DEATH
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☐ YES ☐ NO Did the decedent have an interest in real property in this county? If **YES**, answer all questions. If **NO**, sign and complete the certification on page 2.

STREET ADDRESS OF REAL PROPERTY	CITY	ZIP CODE	ASSESSOR'S PARCEL NUMBER (APN)
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DESCRIPTIVE INFORMATION <input checked="" type="checkbox"/> (IF APN UNKNOWN)	DISPOSITION OF REAL PROPERTY <input checked="" type="checkbox"/>	
<input type="checkbox"/> Copy of deed by which decedent acquired title is attached.	<input type="checkbox"/> Succession without a will	<input type="checkbox"/> Decree of distribution pursuant to will
<input type="checkbox"/> Copy of decedent's most recent tax bill is attached.	<input type="checkbox"/> Probate Code 13650 distribution	<input type="checkbox"/> Action of trustee pursuant to terms of a trust
<input type="checkbox"/> Deed or tax bill is not available; legal description is attached.	<input type="checkbox"/> Affidavit of death of joint tenant	

TRANSFER INFORMATION ☒ Check all that apply and list details below.

☐ Decedent's spouse ☐ Decedent's registered domestic partner

☐ Decedent's child(ren) or parent(s.) If qualified for exclusion from assessment, a *Claim for Reassessment Exclusion for Transfer Between Parent and Child* must be filed (see instructions.)

☐ Decedent's grandchild(ren.) If qualified for exclusion from assessment, a *Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild* must be filed (see instructions.)

☐ Other beneficiaries.

☐ A trust.

NAME OF TRUSTEE	ADDRESS OF TRUSTEE
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List names and percentage of ownership of all beneficiaries:

NAME OF BENEFICIARY	RELATIONSHIP TO DECEDENT	PERCENT OF OWNERSHIP RECEIVED

☐ This property has been or will be sold prior to distribution. (Attach the conveyance document and/or court order.)

NOTE: Sale of the property does not relieve the need to file a *Claim for Reassessment Exclusion for Transfer Between Parent and Child* if appropriate.

☐ YES ☐ NO Will the decree of distribution include distribution of an ownership interest in any legal entity that owns real property in this county? If **YES**, will the distribution result in any person or legal entity obtaining control of more than 50% of the ownership of that legal entity? ☐ YES ☐ NO If **YES**, complete the following section.

NAME AND ADDRESS OF LEGAL ENTITY	NAME OF PERSON OR ENTITY GAINING SUCH CONTROL
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☐ YES ☐ NO Was the decedent the lessor or lessee in a lease that had an original term of 35 years or more, including renewal options? If **YES**, provide the names and addresses of all other parties to the lease.

NAME	MAILING ADDRESS	CITY	STATE	ZIP CODE

MAILING ADDRESS FOR FUTURE PROPERTY TAX STATEMENTS

ADDRESS	CITY	STATE	ZIP CODE
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CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the information contained herein is true, correct and complete to the best of my knowledge and belief.

SIGNATURE OF PERSONAL REPRESENTATIVE ▶	PRINTED NAME OF PERSONAL REPRESENTATIVE
TITLE	DATE
E-MAIL ADDRESS	DAYTIME TELEPHONE ()

INSTRUCTIONS

IMPORTANT

Failure to file a Change in Ownership Statement within the time prescribed by law may result in a penalty of either \$100 or 10% of the taxes applicable to the new base year value of the real property or manufactured home, whichever is greater, but not to exceed five thousand dollars (\$5,000) if the property is eligible for the homeowners' exemption or twenty thousand dollars (\$20,000) if the property is not eligible for the homeowners' exemption if that failure to file was not willful. This penalty will be added to the assessment roll and shall be collected like any other delinquent property taxes and subjected to the same penalties for nonpayment.

Section 480 of the Revenue and Taxation Code states, in part:

- (a) Whenever there occurs any change in ownership of real property or of a manufactured home that is subject to local property taxation and is assessed by the county assessor, the transferee shall file a signed change in ownership statement in the county where the real property or manufactured home is located, as provided for in subdivision (c). In the case of a change in ownership where the transferee is not locally assessed, no change in ownership statement is required.
- (b) The personal representative shall file a change in ownership statement with the county recorder or assessor in each county in which the decedent owned real property at the time of death that is subject to probate proceedings. The statement shall be filed prior to or at the time the inventory and appraisal is filed with the court clerk. In all other cases in which an interest in real property is transferred by reason of death, including a transfer through the medium of a trust, the change in ownership statement or statements shall be filed by the trustee (if the property was held in trust) or the transferee with the county recorder or assessor in each county in which the decedent owned an interest in real property within 150 days after the date of death.

The above requested information is required by law. Please reference the following:

- **Passage of Decedent's Property:** Beneficial interest passes to the decedent's heirs effectively on the decedent's date of death. However, a document must be recorded to vest title in the heirs. An attorney should be consulted to discuss the specific facts of your situation.
- **Change in Ownership:** California Code of Regulations, Title 18, Rule 462.260(c), states in part that "[i]nheritance (by will or intestate succession)" shall be "the date of death of decedent."
- **Inventory and Appraisal:** Probate Code, Section 8800, states in part, "Concurrent with the filing of the inventory and appraisal pursuant to this section, the personal representative shall also file a certification that the requirements of Section 480 of the Revenue and Taxation Code either:
 - (1) Are not applicable because the decedent owned no real property in California at the time of death
 - (2) Have been satisfied by the filing of a change in ownership statement with the county recorder or assessor of each county in California in which the decedent owned property at the time of death."
- **Parent/Child and Grandparent/Grandchild Exclusions:** A claim must be filed within three years after the date of death/transfer, but prior to the date of transfer to a third party; or within six months after the date of mailing of a Notice of Assessed Value Change, issued as a result of the transfer of property for which the claim is filed. An application may be obtained by calling XXX-XXX-XXXX.

This statement will remain confidential as required by Revenue and Taxation Code Section 481, which states in part: "These statements are not public documents and are not open to inspection, except as provided by Section 408."